



# Revenue Statistics in Latin America and the Caribbean 2026

1990-2024





# **Revenue Statistics in Latin America and the Caribbean 2026**

**1990-2024**

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# Foreword

*Revenue Statistics in Latin America and the Caribbean 2026* is a joint publication by the Organisation for Economic Co-operation and Development (OECD) Centre for Tax Policy and Administration, the OECD Development Centre, the United Nations Economic Commission for Latin America and the Caribbean (UN-ECLAC), the Inter-American Center of Tax Administrations (CIAT) and the Inter-American Development Bank (IDB), with financial support from the Spanish Agency for International Development Cooperation (AECID) as well as from the governments of Canada, Ireland, Japan, Luxembourg, the Netherlands, Norway, Sweden and Switzerland. The report presents detailed, internationally comparable data on tax revenues for 29 Latin American and Caribbean (LAC) economies, of which 4 are OECD Members and 15 are members of the OECD Development Centre.

*Revenue Statistics in Latin America and the Caribbean 2026* is based on the well-established classification of revenues set out in the OECD Interpretative Guide. In this publication, the term “taxes” is confined to compulsory, unrequited payments to general government. As outlined, taxes are “unrequited” in the sense that benefits provided by government to taxpayers are not normally in proportion to their payments. The OECD methodology classifies a tax according to its base: income, profits and capital gains (classified under heading 1000); payroll (heading 3000); property (heading 4000); goods and services (heading 5000); and other taxes (heading 6000). Compulsory social security contributions paid to general government are treated as taxes and classified under heading 2000. Greater detail on the tax concept, the classification of taxes and the accrual basis of reporting is set out in the Interpretative Guide in Annex A.

Extending the OECD methodology to countries in Latin America and the Caribbean (LAC) enables comparisons of tax systems on a consistent basis across this region as well as with OECD countries and with all countries included in the *Global Revenue Statistics* database. In a few cases, this methodology differs from the approach used by UN-ECLAC, CIAT and IDB; these differences are noted in the text and in the tables.

The report provides an overview of the main taxation trends in the LAC region. It examines changes in the level and the composition of tax revenue plus the attribution of tax collection by sub-level of government between 1990 and 2024. The report includes a special feature that examines fiscal revenues from non-renewable natural resources in the LAC region in 2024 and 2025.

# Acknowledgements

*Revenue Statistics in Latin America and the Caribbean 2026* was jointly produced by the Organisation for Economic Co-operation and Development (OECD) Centre for Tax Policy and Administration, the OECD Development Centre, the United Nations Economic Commission for Latin America and the Caribbean (UN-ECLAC), the Inter-American Center of Tax Administrations (CIAT) and the Inter-American Development Bank (IDB). This publication benefited from the financial support of the Spanish Agency for International Development Cooperation (AECID) in the framework of the activities aimed at improving fiscal systems in Latin America and the Caribbean (LAC). It also received financial support from the governments of Canada, Ireland, Japan, Luxembourg, the Netherlands, Norway, Sweden and Switzerland.

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The authors would like to thank other staff at the Centre for Tax Policy and Administration and the OECD Development Centre for their invaluable support in producing the 2026 edition of this publication. Karena Garnier, Delphine Grandrieux and Elizabeth Nash carried out the typesetting of the publication while Ria Sandilands and Rai Santana prepared the communications material. Michael Sharratt provided invaluable assistance with the databases, website and other dissemination tools. The authors would like to thank Bopha Chhun from the Environment Directorate, who provided environmentally related revenue statistics.

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# In Memoriam

This edition of *Revenue Statistics in Latin America and the Caribbean* is dedicated to Juan Pablo Jiménez, who passed away in June 2025. Juan Pablo leaves an enduring legacy for scholars and policymakers dedicated to fiscal policy in Latin America. Throughout his distinguished career, he combined academic work with practical experience in policymaking roles in his native Argentina and internationally. He collaborated extensively at the International Monetary Fund, the Economic Commission for Latin America and the Caribbean, the Inter-American Development Bank, and the Inter-American Center of Tax Administrations. Beyond his contributions to taxation, Juan Pablo was a passionate advocate for deepening the understanding of fiscal federalism in the region, becoming a reference in the field. His passing represents a profound loss to those who had the privilege of working with him. Remembered for his joy, generosity and collaborative spirit, he leaves behind an intellectual contribution of lasting value and an example of dedication and enthusiasm that will continue to inspire efforts to strengthen public finance in the region and address both enduring and emerging challenges.

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# Executive summary

Tax revenues increased as a share of GDP between 2023 and 2024 in just over half of the countries in Latin America and the Caribbean (LAC) covered by this report, while the unweighted average tax-to-GDP ratio for the LAC region rose by 0.2 percentage points (p.p.) to 21.7%. The rise in the regional average was largely driven by a strong increase in revenues from taxes on goods and services in Cuba; if Cuba is excluded, the LAC average remained unchanged in 2024 from the previous year amid subdued economic growth and volatile commodity prices.

## Tax-to-GDP ratios in the LAC region in 2024

In 2024, tax-to-GDP ratios in the LAC region ranged from 9.2% in Guyana to 33.7% in Brazil. Between 2023 and 2024, the tax-to-GDP ratio increased in 15 countries while it declined in 13 countries. In all but three countries where the tax-to-GDP ratio declined in 2024, increases in nominal tax revenues were outpaced by growth in nominal GDP.

Changes in the tax-to-GDP ratio between 2023 and 2024 ranged from a decline of 3.0 p.p. in Trinidad and Tobago to an increase of 5.0 p.p. in Cuba. The largest increases (of more than 1.5 p.p.) occurred in Antigua and Barbuda, Barbados, Brazil and Cuba, where these were mainly the result of tax reforms. In contrast, the two largest declines over the period were principally due to economic factors: the fall in Trinidad and Tobago was driven by declines in revenues from corporate income tax (CIT) caused by lower international energy prices in 2023 as well as falls in natural gas production, while the 2.4 p.p. fall in Guyana was a result of extraordinary economic growth (notably in the oil sector) outpacing increases in tax revenues.

In 2024, revenues from value added taxes (VAT) and from other taxes on goods and services (including excises, customs duties and general taxes) increased as a share of GDP by 0.1 p.p. and 0.3 p.p. on average across the LAC region respectively. Revenues from CIT and personal income tax (PIT) fell by 0.2 p.p. and 0.1 p.p. respectively from the previous year on average.

Tax revenue trends varied significantly across LAC's sub-regions in 2024. The average tax-to-GDP ratio in Central America and Mexico (including Cuba) increased by 0.7 p.p. to 19.8% in 2024, while the average for South America rose by 0.1 p.p. to 22.9%. In contrast, the Caribbean's tax-to-GDP ratio fell by 0.2 p.p. from the previous year to 22.3%.

Looking further back, the average tax-to-GDP ratio for the LAC region rose by 1.5 p.p. between 2014 and 2024, largely due to increases in revenues from VAT and from taxes on income and profits (of 0.3 p.p. and 0.6 p.p. respectively). The gap between the LAC and OECD average tax-to-GDP ratio narrowed only slightly over this period, from 12.6 p.p. in 2014 to 12.3 p.p. in 2024.

Between 2014 and 2024, 21 countries experienced an increase in their tax-to-GDP ratio while seven countries (Argentina, Bolivia, Cuba, Guyana, Panama, Peru, and Trinidad and Tobago) registered a decline. Tax revenue per capita increased in all countries for which data is available, more than doubling in the Dominican Republic, Nicaragua and Guyana in purchasing power parity (PPP) terms. Tax revenue

per capita in 2024 varied greatly across the LAC region: in a quarter of LAC countries, tax revenue per capita was below USD 3 300 while in another quarter it exceeded USD 7 200 (both in PPP terms).

## Tax structures in the LAC region

In 2024, taxes on goods and services generated 49.2% of total tax revenues in the LAC region on average, compared with less than a third in the OECD (31.2% in 2023, the latest year available). VAT was the principal source of this revenue in the LAC region in 2024, accounting for 28.9% of total tax revenues and amounting to 6.2% of GDP on average.

Taxes on income and profits generated 29.1% of total tax revenues in the LAC region in 2024. CIT and PIT accounted for 17.4% and 9.6% of total tax revenues respectively, compared with 11.9% and 23.7% in the OECD (2023 figures). The average share of social security contributions in total tax revenues was 15.9% in the LAC region in 2024, below the OECD average of 25.5% (2023 figure).

## Health excise taxes in the LAC region

In 2024, revenues from health taxes – excise taxes on tobacco, alcohol and sugar-sweetened beverages (SSBs) – amounted to 0.39% of GDP and generated 1.96% of total tax revenues in 17 LAC countries for which data is available. They ranged from less than 0.10% of GDP in Brazil to 0.69% of GDP in Nicaragua. Revenues from excises on alcohol amounted to 0.23% of GDP on average across the 17 countries, while revenues from excises on tobacco and SSBs amounted to 0.12% and 0.08% of GDP respectively. Between 2012 and 2024, health tax revenues fell by 0.12% of GDP on average across the 17 countries, mainly due to declines in revenues from tobacco excises that partly reflected a significant decrease in tobacco use in the LAC region. Revenues from excises on alcohol and SSBs were essentially unchanged between 2012 and 2024 (declining by 0.02 p.p.).

## Special feature: Trends in fiscal revenues from non-renewable natural resources

Average hydrocarbon revenues among major oil and gas producers in the LAC region decreased from 4.1% of GDP in 2023 to 3.1% of GDP in 2024 amid strong market volatility. Decreases in Colombia and Trinidad and Tobago drove the overall decline, which was partly offset by higher oil revenues in Guyana. Meanwhile, average revenues from mining fell from 0.55% of GDP in 2023 to 0.47% of GDP in 2024, largely due to a sharp contraction in tax revenues in Colombia. In 2025, hydrocarbon revenues are projected to have fallen to 3.0% of GDP amid a sharp decline in prices whereas mining revenues are estimated to have risen to 0.63% of GDP, supported by exceptional increases in the price of gold, silver and, to a lesser extent, copper.

*Revenue Statistics in Latin America and the Caribbean 2026* provides internationally comparable data on tax levels and tax structures for 29 LAC countries including Grenada and Suriname for the first time: Antigua and Barbuda, Argentina, the Bahamas, Barbados, Belize, Bolivia, Brazil, Chile, Colombia, Costa Rica, Cuba, the Dominican Republic, Ecuador, El Salvador, Grenada, Guatemala, Guyana, Honduras, Jamaica, Mexico, Nicaragua, Panama, Paraguay, Peru, Saint Lucia, Suriname, Trinidad and Tobago, Uruguay and Venezuela. The LAC average represents the unweighted average of 28 countries included in this publication, excluding Venezuela due to data issues.

In this publication, “taxes” are defined as compulsory, unrequited payments to general government. Compulsory social security contributions (SSCs) paid to general government are classified as taxes. More information on the tax classification is set out in the Interpretative Guide in Annex A.

# 1 Tax revenue trends, 1990-2024

## Introduction

*Revenue Statistics in Latin America and the Caribbean 2026* provides comprehensive, detailed and harmonised tax revenues for 29 countries in Latin America and the Caribbean (LAC) up to 2024, a year in which revenues increased as a share of GDP in just over half of the countries included in the report, most notably those that implemented major tax reforms.

After a strong rebound from the impact of COVID-19, economic growth has remained weak in many LAC countries. While this trend reflects cyclical factors such as less favourable external conditions, the rollback of public transfers and tighter monetary policy, it is also influenced by structural constraints, including low productivity growth (OECD et al., 2025<sup>[1]</sup>). Meanwhile, persistent social challenges remain: poverty and extreme poverty in the region have remained above pre-pandemic levels, with inflation further eroding purchasing power. In 2024, 25.5% of the population lived in poverty on average across the LAC region (down 2.2 percentage points [p.p.] from 2023) and 9.8% lived in extreme poverty (down 0.7 p.p.) (OECD et al., 2025<sup>[1]</sup>; ECLAC, 2025<sup>[2]</sup>). Despite recent consolidation efforts, fiscal space to promote investment and expand social protection programmes remains limited in the LAC region. Debt service as a percentage of tax revenues increased to 13.5% in 2023, up from 9.8% in 2012 (OECD et al., 2025<sup>[1]</sup>).

To finance their development programmes, governments in the region need to enhance the targeting of public spending and mobilise additional resources. Fairer and more efficient tax systems are essential: low tax revenues limit states' capacity to respond to citizens' demands and improve public services. In addition, by rebalancing the tax structure away from a dependence on consumption taxes and corporate income tax (CIT) and by promoting progressivity in the personal income tax (PIT), the region could reduce inequalities and minimise distortions that constrain entrepreneurship (OECD et al., 2025<sup>[1]</sup>). Tax reforms are also needed to encourage a green and just transition (OECD et al., 2022<sup>[3]</sup>). In many LAC countries, a stronger fiscal pact between government, citizens and the private sector is required to ensure that political support for such reforms is sustained throughout what is likely to be a long-term process (OECD et al., 2021<sup>[4]</sup>).

*Revenue Statistics in Latin America and the Caribbean 2026* provides a unique foundation for such fiscal pacts, serving both as a basis for countries' in-depth tax policy analysis and as a common starting point for knowledge sharing and capacity development across the region. The report is organised as follows. This chapter (Chapter 1) discusses the evolution of key tax indicators between 1990 and 2024, including the tax-to-GDP ratio, the tax mix and the share of tax revenue generated by different levels of government. It also analyses the efficiency of value-added tax as well as revenues from environmentally related taxes and health taxes. This analysis is complemented by a special feature on revenues from non-renewable natural resources (Chapter 2). Chapter 3 provides comparative tables for key tax indicators across the region, while Chapters 4 and 5 provide a detailed country-by-country breakdown of tax revenue.

## Tax revenue levels and annual changes in 2024

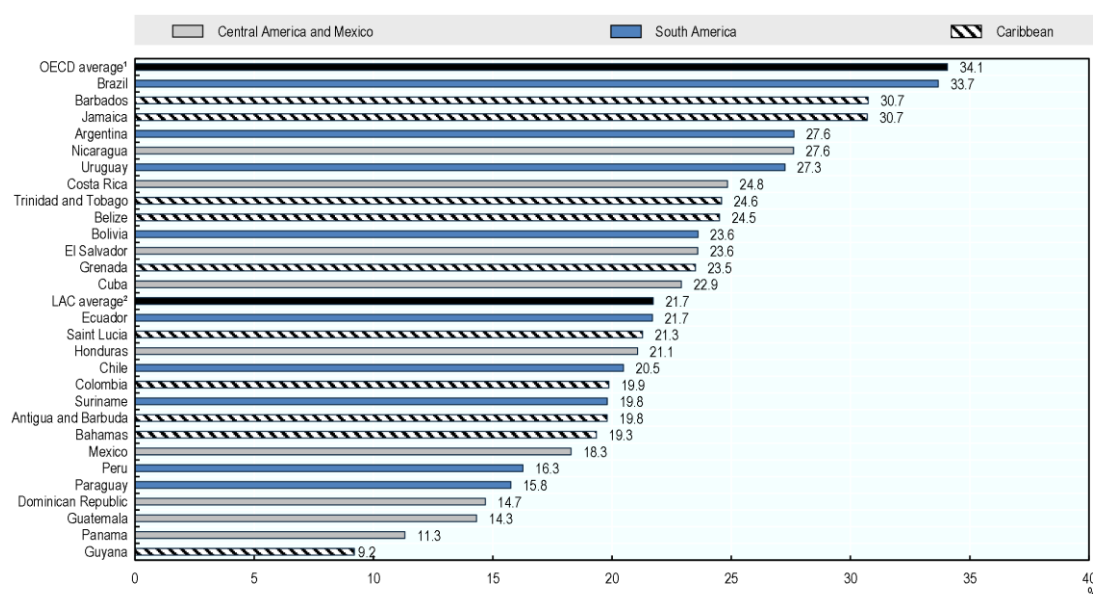
### Tax-to-GDP ratios in 2024

The tax-to-GDP ratio reflects the portion of gross domestic product (GDP) that comes from tax revenue, including social security contributions (SSCs) paid to the general government. The LAC average represents an unweighted mean of 28 countries featured in this publication and excludes Venezuela due to a lack of data (see Box 1.1 for a full explanation of the tax-to-GDP ratio).

The average tax-to-GDP ratio in the LAC region was 21.7% in 2024 (Figure 1.1). The highest levels were observed in Brazil (33.7%), Barbados and Jamaica (both at 30.7%) while the countries with the lowest tax-to-GDP ratio were Guyana (9.2%), Panama (11.3%) and Guatemala (14.3%). All countries in the LAC region recorded a tax-to-GDP ratio below the OECD average of 34.1% in 2024.<sup>1</sup>

Figure 1.1. Tax-to-GDP ratios in the LAC region, 2024

Total tax revenues as percentage of GDP



Note: The classification of countries into different sub-regions follows ECLAC's classification and is based on the spoken language of countries. The "Caribbean" covers the non-Spanish-speaking countries including Guyana and Suriname, while "Central America and Mexico" covers Spanish-speaking countries including Dominican Republic and Cuba.

The figures exclude local government revenues for Antigua and Barbuda, Argentina (but include provincial revenues), The Bahamas, Barbados, Cuba, the Dominican Republic, Grenada, Saint Lucia, Suriname, and Trinidad and Tobago as data are not available.

1. Represents the unweighted average of the 38 OECD Member countries. Chile, Colombia, Costa Rica and Mexico are also included in the OECD average.

2. Represents the unweighted average of 28 Latin American and Caribbean countries included in this publication, excluding Venezuela due to data availability issues.

Source : OECD et al. (2026<sup>[5]</sup>), Table 3.1.

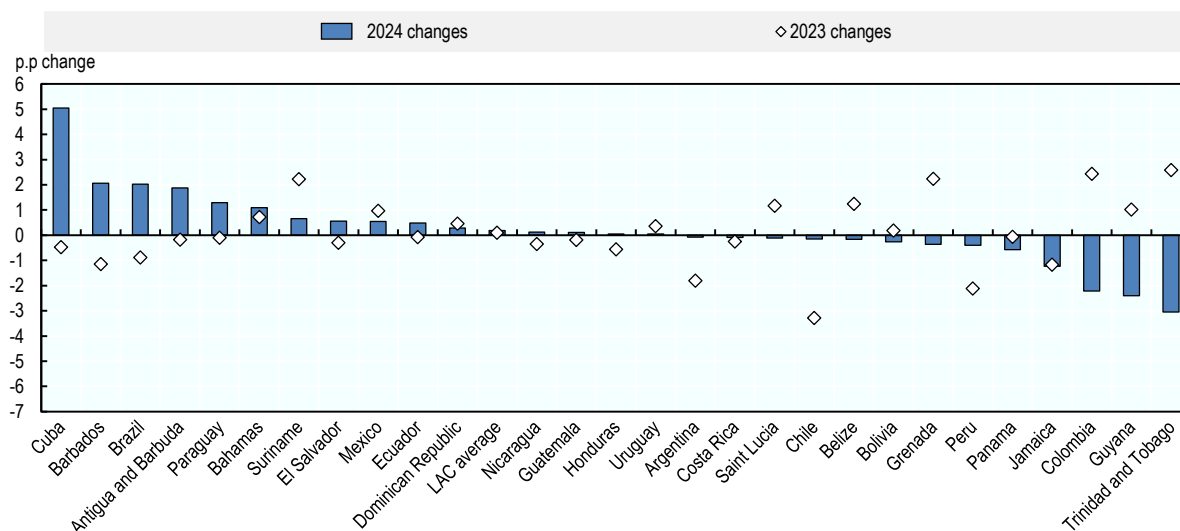
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The changes in tax-to-GDP ratios between 2023 and 2024 varied across the region, ranging from a decline of 3.0 p.p. in Trinidad and Tobago to an increase of 5.0 p.p. in Cuba (Figure 1.2). Fifteen countries experienced an increase in their tax-to-GDP ratio while thirteen countries saw a decrease. In 2024, the average tax-to-GDP ratio in the LAC region was 0.2 p.p. higher than in 2023. This rise needs to be

considered in light of the large increase in Cuba; if Cuba is excluded, the LAC average tax-to-GDP ratio remained unchanged in 2024 compared to 2023.


**Figure 1.2. Changes in tax-to-GDP ratios in the LAC region, 2023 and 2024**

Year-on-year change, p.p.



Note: The LAC average represents the unweighted average of 28 LAC countries included in this publication excluding Venezuela due to data availability issues. The OECD average represents the unweighted average of the 38 OECD Member countries. Chile, Colombia, Costa Rica and Mexico are also included in the OECD average.

Source: Authors' calculations based on OECD et al. (2026<sup>[5]</sup>), Table 3.1.

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### Box 1.1. The tax-to-GDP ratio methodology

The tax ratios shown in this publication express aggregate tax revenue as a percentage of GDP. The value of this ratio depends on its denominator (GDP) and its numerator (tax revenue). Both the numerator and the denominator may be subject to historical revision. The tax-to-GDP needs to be treated with caution: nominal tax revenue and nominal GDP may change in the same direction (both increasing or both decreasing), but the tax-to-GDP ratio will go in the opposite direction over the same period if the change in nominal tax revenue is lower than the change in nominal GDP.

In 23 LAC countries, the reporting year coincides with the calendar year. The remaining five countries report on a fiscal year basis:

- The fiscal year in Barbados, Belize and Saint Lucia runs from April to March. This means that reporting year 2024 is Q2/2024-Q1/2025.
- The fiscal year in Trinidad and Tobago covers October to September. The reporting year 2024 thus spans Q4/2023-Q3/2024.
- The fiscal year for The Bahamas ends on 30 June. The reporting year 2024 thus runs from Q3/2023-Q2/2024.

### The numerator (tax revenues)

This publication uses tax revenue figures that are submitted by focal points or published annually by national Ministries of Finance, tax administrations or statistics offices. Historical data are subject to revisions each year, with more important revisions in more recent years. Past figures may also change from one edition to the next when data are improved (for example, new data is obtained, or classification is refined).

### The denominator (GDP)

The GDP figures used in this publication are sourced from countries' national accounts as well as the *World Economic Outlook* (WEO) published by the IMF (IMF, 2025<sup>[6]</sup>). The GDP figures for the four LAC countries that are also members of the OECD – Chile, Colombia, Costa Rica and Mexico – are based on the OECD Annual National Accounts. GDP figures are revised and updated to reflect better data sources and improved estimation procedures, or to move towards new internationally agreed guidelines for measuring the value of GDP. Nominal GDP figures in this edition were revised by 0.5% or more from those shown in the 2025 edition for 16 countries. Of these, the GDP for 2023 was revised upwards for eight countries and downwards for another eight countries. The largest upward and downward revisions were for The Bahamas (9.2%) and for Trinidad and Tobago (-12.3%), respectively.

### Tax-to-GDP ratios

The difference between the tax-to-GDP ratio for 2023 shown in the 2025 and 2026 editions of this report ranged from -1.6 p.p. in The Bahamas to +3.4 p.p. in Trinidad and Tobago. These changes were mainly due to the GDP revisions mentioned above. The average tax-to-GDP ratio for the LAC region in 2023 shown in the 2025 edition of *Revenue Statistics in Latin America and the Caribbean* was 21.3%. In this year's edition, the equivalent LAC average (excluding Grenada and Suriname, which were not included in the 2025 edition) stood at 21.5%.

## Major changes in tax-to-GDP ratios in LAC countries in 2024

This section examines the largest changes in tax-to-GDP ratios in 2024, a year in which economic growth across the LAC region continued to slow in line with a trend that began in 2022. Growth in 2024 was impacted by less favourable external conditions, longstanding structural challenges and volatile commodity prices. Rising expenditures and debt-servicing costs due to high interest rates continued to weigh on fiscal accounts (ECLAC, 2025<sup>[7]</sup>; OECD et al., 2025<sup>[11]</sup>). Amid this challenging context, countries that were able to significantly increase their tax-to-GDP ratio in 2024 were those that implemented major tax reforms.

The largest increases in tax revenues as a share of GDP in 2024 occurred in Cuba, Barbados, Brazil, and Antigua and Barbuda.

- Cuba recorded the largest increase in its tax-to-GDP ratio (of 5.0 p.p.) amidst a contraction in economic activity (ECLAC, 2025<sup>[8]</sup>). The increase was primarily driven by a rise of 4.1 p.p. in sales tax revenue relative to 2023. Policies to broaden the tax base and strengthen fiscal discipline contributed to the increase (CubaDebate, 2025<sup>[9]</sup>).
- Barbados experienced the second-largest growth in tax revenue as a percentage of GDP (2.1 p.p.), which was driven by a rise of 3.0 p.p. in CIT revenues. This resulted from a combination of higher profits by multinationals and tax reforms. In November 2023, Barbados reformed its CIT system to align with Pillar II of the OECD/G20 Inclusive Framework. The main features of the reform were an increase in the CIT rate to 9% (replacing the previous rates that ranged from 1% to 5.5%), the removal of some asset deductibility for insurance companies and the introduction of monthly

prepayment schedules for corporations domiciled in Barbados (Ministry of Economic Affairs and Investment Barbados, 2025<sup>[10]</sup>; IMF, 2025<sup>[11]</sup>).

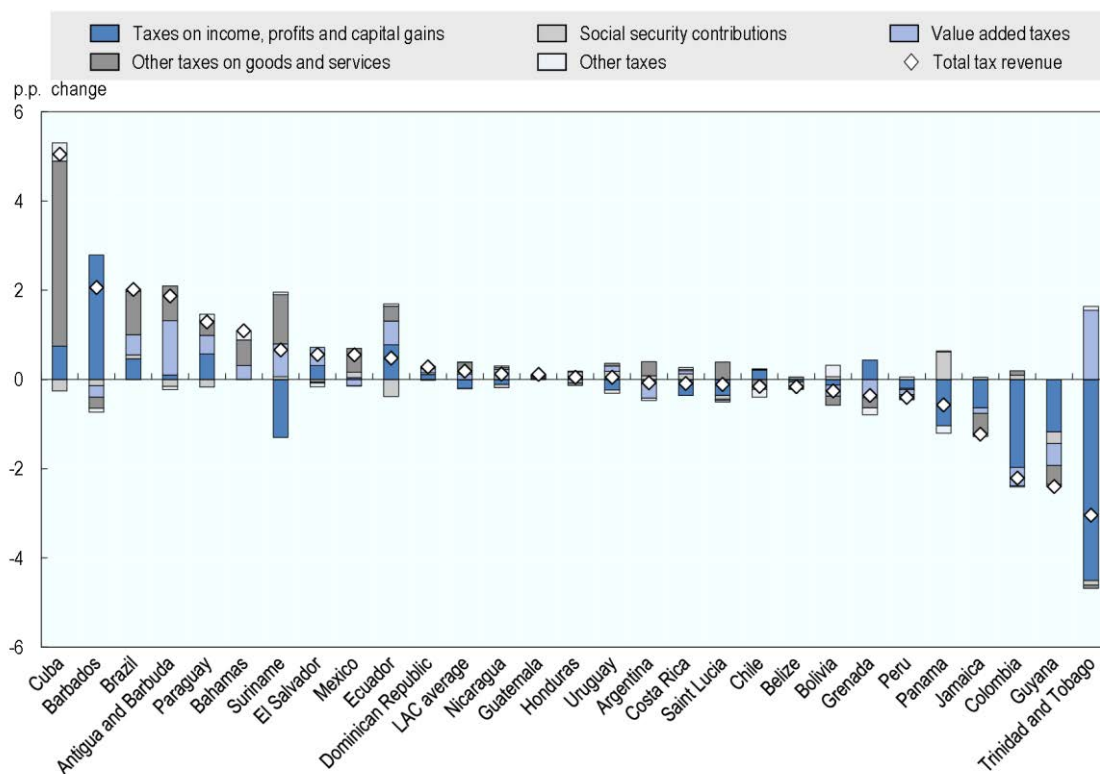
- The 2.0 p.p. increase in Brazil's tax revenues between 2023 and 2024 was attributable to increases in revenues from VAT, other taxes on goods and services, and income tax, which rose by 0.5 p.p., 1.0 p.p. and 0.5 p.p. respectively over the period. Reforms that contributed to these increases included higher excise rates on fuel and limits to the tax credit associated with contributions to the Social Integration Program/Public Servant Asset Formation Program (PIS/PASEP) and the Contribution for Social Security Financing (COFINS) (Secretaria do Tesouro Nacional, 2025<sup>[12]</sup>; ECLAC, 2025<sup>[7]</sup>; IMF, 2024<sup>[13]</sup>). The PIS and COFINS contributions are scheduled to be phased out from 2026 and replaced by a new dual VAT system as part of a reform to reduce distortions, improve productivity and simplify consumption taxes at different levels of government (OECD et al., 2025<sup>[14]</sup>). The rise in income tax revenues in 2024 mainly stemmed from new regulations and one-off payments introduced by Law No. 14,754/2023, which reformed the taxation of foreign investments by applying a fixed rate to income from a broad set of foreign financial assets and taxed profits from controlled foreign entities. The law also removed tax exemptions for exclusive and closed-end investment funds (ECLAC, 2025<sup>[7]</sup>).
- Revenues from taxes on goods and services in Antigua and Barbuda drove the 1.9 p.p. increase in tax revenues in 2024: VAT revenues increased by 1.2 p.p. while revenues from other taxes on goods and services rose by 0.8 p.p. The 2024 Budget included measures to increase the VAT rate from 15% to 17%, with the rate for the tourism sector increasing from 14% to 17%, and to broaden the VAT base to include online streaming services. It also introduced excises on alcohol, tobacco and cannabis products and raised property taxes for high-end properties as well as the rate of the Money Transfer Levy (from 2% to 5%). This revenue package yielded more revenues than expected in 2024, with authorities forecasting a further revenue increase of 0.5% of GDP in 2025 (UWI Five Islands Campus, 2024<sup>[15]</sup>; IMF, 2025<sup>[16]</sup>).

Meanwhile, the largest decreases in tax revenues as a share of GDP between 2023 and 2024 occurred in Trinidad and Tobago, Guyana and Colombia.

- The 3.0 p.p. fall in Trinidad and Tobago's tax-to-GDP ratio was the largest in the LAC region in 2024. It was primarily the result of a 4.4 p.p. drop in CIT revenues as tax payments by hydrocarbon companies declined significantly in 2024 due to lower international energy prices and falls in natural gas production. Tax revenues were also negatively affected by an increase in the threshold for the Supplemental Petroleum Tax in 2024, a tax charged on gross income derived from the disposal of crude oil (ECLAC, 2025<sup>[7]</sup>; Ministry of Finance Trinidad and Tobago, 2024<sup>[17]</sup>).
- Guyana's tax-to-GDP ratio fell by 2.4 p.p. in 2024, with declines observed across the main tax categories. These falls were mainly due to economic growth outpacing tax revenues: in 2024, oil-related GDP (boosted by expanded oil production) and non-oil GDP increased by 58% and 13% respectively (IMF, 2025<sup>[18]</sup>).
- Colombia observed a 2.2 p.p. decline in its tax revenues as a share of GDP in 2024. This fall, driven by a 1.8 p.p. drop in CIT revenues, almost completely offset an increase observed in 2023 (OECD et al., 2025<sup>[14]</sup>). Large tax credits for oil, gas and mining companies were generated in 2024 after the Constitutional Court overturned a rule introduced in the previous year (as part of Law 2277) that ended the deductibility of royalty payments. In addition, advance payments from the hydrocarbons sector fell in a context of declining international crude oil and thermal coal prices (ECLAC, 2025<sup>[7]</sup>).

Figure 1.3. Year-on-year changes in tax-to-GDP ratios in LAC countries by main tax heading, 2024

Year-on-year change, p.p.



Note: The LAC average represents the unweighted average of 28 LAC countries included in this publication and excludes Venezuela due to data availability issues.

Source: Authors' calculations based on OECD et al. (2026<sup>[5]</sup>), Chapter 3.

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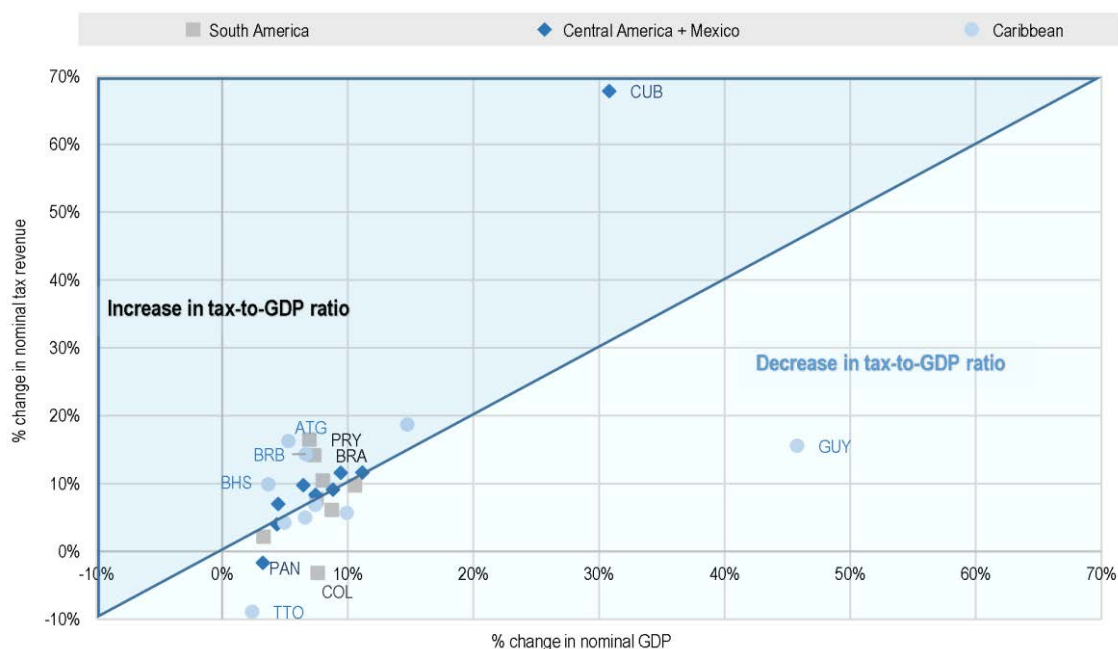
Changes in the tax-to-GDP ratio are driven by the relative changes in nominal tax revenues and nominal GDP (Box 1.1). From one year to the next, if tax revenues rise by more than GDP (or fall by less than GDP), the tax-to-GDP ratio will increase. Conversely, if tax revenues rise by less than GDP, or fall further, the tax-to-GDP ratio will fall. Therefore, a higher tax-to-GDP ratio does not necessarily mean that the amount of tax revenues has increased in nominal or real terms.

Figure 1.4 shows the percentage change in nominal GDP and nominal tax revenue between 2023 and 2024. In most cases, nominal tax revenue and nominal GDP increased over the period except in Colombia, Panama, and Trinidad and Tobago, which recorded falls in nominal tax revenue. Tax revenue increased by more than nominal GDP in 15 countries and by less in 10 countries.

High inflation rates contributed to large increases in nominal tax revenues and nominal GDP between 2023 and 2024 in Argentina (by more than 200% in both cases) and Cuba (over 30% for nominal GDP and 60% for nominal tax revenues).

- In Cuba, the 2021 monetary reform (OECD et al., 2023<sup>[19]</sup>) aimed at unifying exchange rates by eliminating the convertible peso (CUC) set off an inflationary surge and a currency crisis (Coface, 2025<sup>[20]</sup>).
- In Argentina, year-on-year inflation reached 118% at the end of December 2024 although fiscal consolidation and the cessation of monetary financing that began in late 2023 significantly reduced inflation (OECD et al., 2025<sup>[1]</sup>; OECD, 2025<sup>[21]</sup>).

Figure 1.4. Changes in nominal tax revenues and nominal GDP by sub-region, 2023-2024



Note: The diagonal line across the graph represents the point at which the change in tax revenues and in GDP were of the same magnitude and therefore the point at which the tax-to-GDP ratio remained unchanged. The tax-to-GDP ratio increased in countries above the diagonal line and fell in those below it. For readability, the figure omits Argentina.

Source: LAC figures are authors' calculations based on OECD et al. (2026<sup>[5]</sup>).

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### Changes in tax revenues from different tax types in 2024

On average across the LAC region, revenues from taxes on goods and services increased between 2023 and 2024 while income tax revenues contracted over the period (Table 1.1).

Table 1.1. Changes in tax revenue as a share of GDP by main tax category, 2022 to 2024

Year-on-year change, p.p.

	2022	2023	2024
PIT	0.0	0.1	-0.1
CIT	0.5	-0.1	-0.2
Unallocable IT	0.0	-0.1	0.1
SSCs	-0.2	0.0	0.0
VAT	0.1	-0.1	0.1
OCT	-0.2	0.2	0.3
Res.	0.1	0.1	0.0
<b>Total tax</b>	<b>0.3</b>	<b>0.1</b>	<b>0.2</b>

Note: The LAC averages represent the unweighted average of 28 LAC countries included in this publication and excludes Venezuela due to data issues. In addition, the PIT and CIT averages exclude Ecuador due to data quality issues.

Source: Authors' calculations based on OECD et al. (2026<sup>[5]</sup>).

Revenues from both VAT and other taxes on goods and services (this latter category, shortened to “OCT” in the table and henceforth in the chapter, includes excises, customs and imports duties, and non-VAT general taxes, such as sales taxes) trended upward in 2024, by 0.1 p.p. and 0.3 p.p. respectively. The increase in OCT is principally explained by the rise in the sales tax revenue in Cuba. Excluding Cuba, the year-on-year increase in this category would amount to 0.1 p.p., underpinned by higher excise revenues.

Revenues from CIT and PIT decreased by 0.2% and 0.1% of GDP on average across the LAC region respectively in 2024. CIT revenues fell for the second consecutive year as a result of continued declines in commodity prices as well as changes in tax regulations in some countries, notably Colombia.

### **Tax-to-GDP ratios in LAC sub-regions**

This report examines trends in tax revenues across three LAC sub-regions: Central America and Mexico (including Cuba and the Dominican Republic), the Caribbean, and South America. Average tax-to-GDP ratios in Central America and Mexico and in South America increased in 2024, reaching 19.8% and 22.9%, respectively (up by 0.7 p.p. and 0.1 p.p. from the previous year in each case). In contrast, the Caribbean’s tax-to-GDP ratio decreased by 0.2 p.p. to 22.3% over the period.

The increase in the average tax-to-GDP ratio of Central America and Mexico was largely driven by Cuba and amounted to 0.1 p.p. if Cuba is excluded. The decrease in the average tax-to-GDP ratio in the Caribbean was mainly attributable to the decline in Trinidad and Tobago; if excluded, the Caribbean’s average tax-to-GDP ratio would have increased by 0.2 p.p. between 2023 and 2024.

Table 1.2 presents annual changes in revenues for sub-regions by main tax type in 2024. Revenue from VAT increased in all sub-regions except South America, where it remained stable. Revenues from other taxes on goods and services increased in all sub-regions, driven by increases in excise revenues as well as higher revenues from the sales tax in Cuba (in the case of Central America and Mexico). In contrast, CIT revenues declined in all sub-regions; the fall was most pronounced in South America (0.3 p.p.). Changes in revenue from PIT, other income tax revenues and SSCs varied across the sub-regions.

- In the Caribbean, decreases in PIT and CIT revenues (0.2 p.p. in both cases) and SSC revenues (0.1 p.p.) outweighed increases in revenues from VAT (0.2 p.p.) and OCT (0.1 p.p.). In natural resource-exporting Caribbean countries such as Trinidad and Tobago, income tax revenues dropped amid lower international energy prices while in service-exporting countries such as The Bahamas and Barbados, VAT receipts trended upwards due to a buoyant tourism sector (ECLAC, 2025<sup>[7]</sup>; OECD/IDB, 2026<sup>[22]</sup>).

**Table 1.2. Changes in tax revenue by category as a share of GDP, LAC and sub-regions, 2024**

Year-on-year change, p.p.

	LAC	Caribbean	Central America & Mexico	South America
PIT	-0.1	-0.2	0.0	0.0
CIT	-0.2	-0.2	-0.1	-0.3
Unallocable IT	0.1	0.0	0.0	0.1
SSC	0.0	-0.1	0.1	0.0
VAT	0.1	0.2	0.1	0.0
OCT	0.3	0.1	0.5	0.1
Res.	0.0	0.0	0.0	0.0
<b>Total tax</b>	<b>0.2</b>	<b>-0.2</b>	<b>0.7</b>	<b>0.1</b>

Note: The averages exclude Venezuela due to data availability issues. Additionally, the PIT and CIT averages for LAC and the South America sub-region exclude Ecuador due to data quality issues.

Source: Authors’ calculations based on OECD et al. (2026<sup>[5]</sup>).

- The increase in the average tax-to-GDP ratio for Central America and Mexico in 2024 was driven primarily by revenues from OCT (0.5 p.p.) and supported by VAT and SSCs (0.1 p.p. in each case). These increases were partially offset by a 0.1 p.p. decline in CIT revenue.
- South America was the region that showed the largest decline in CIT revenues on average (by 0.3 p.p.), although this was offset by increases in revenues from income tax unallocable between PIT and CIT as well as revenues from OCT (both up by 0.1 p.p.). South America was the sub-region most affected by the fall in non-renewable natural resource prices, which affected economic activity and tax revenues in the sub-region in 2024.

## Long-term trends in tax-to-GDP ratios

### *Evolution of tax-to-GDP ratios since 1990*

Tax-to-GDP ratios in LAC countries increased in the early 1990s after a decade of macroeconomic instability. During the 1980s, many countries ran large fiscal imbalances and some resorted to alternative ways of financing expenditure (borrowing or printing money). This caused rapid inflation across the region, which eroded the value of tax revenue in real terms. Reforms in the 1990s focused on price stability, trade liberalisation and fiscal discipline. Most governments reduced spending and implemented policies to increase tax revenues; budget management and fiscal balances improved considerably. Policy makers implemented reforms to tax policy and administration to reinforce tax systems against inflationary episodes by shortening collection lags and indexing tax liabilities (ECLAC, 2018<sup>[23]</sup>).

The introduction of VAT has been the most significant tax reform across the LAC region of the past three decades. By the early 1990s, almost all countries were implementing a VAT system and reforms aimed to increase its rate, to widen its base and to improve collections. Several countries have moved towards single-rate VAT schemes (ECLAC, 2018<sup>[23]</sup>).

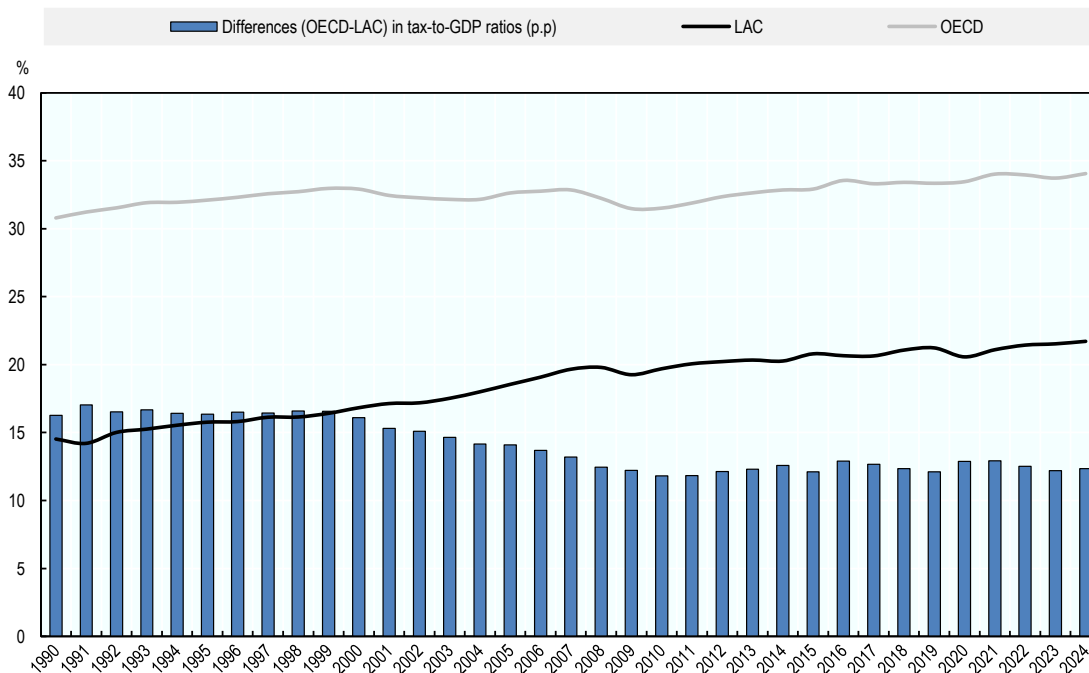
Countries in the LAC region have made significant efforts to modernise tax administration over the last two decades. New information technology systems have been implemented, tax collection systems became more efficient, and staff have gained expertise (IDB, 2013<sup>[24]</sup>). Tax reforms have included the introduction or development of simplified regimes for small taxpayers, the taxation of property based on presumed incomes and the expansion of taxation to labour and capital income, including dividends. Reforms have also included the establishment of minimum taxes, taxes on financial transactions and gradual reductions in the real income level taxed at the top marginal rate (ECLAC, 2013<sup>[25]</sup>; ECLAC, 2018<sup>[23]</sup>).

Figure 1.5 shows the evolution of the LAC and OECD average tax-to-GDP ratios between 1990 and 2024. The average tax-to-GDP ratio for the LAC region has increased significantly over the past three decades, rising from 14.5% in 1990 to 21.7% in 2024. This upward trajectory was, however, interrupted by the global financial crisis in 2009, the commodity price shock in 2016 and COVID-19 in 2020 (which led to declines of 0.5 p.p., 0.1 p.p. and 0.7 p.p., respectively). The OECD tax-to-GDP ratio has also followed an upward trend since 1990 (albeit less pronounced and starting from a higher level than the LAC average), despite notable declines during the global financial crisis (of 0.6 p.p. and 0.8 p.p. in 2008 and 2009 respectively). The OECD tax-to-GDP ratio reached 34.1% in 2024, 3.3 p.p. above its level in 1990.

The difference between the LAC and OECD average tax-to-GDP ratio has reduced over time, standing at 12.3% of GDP in 2024. LAC countries mainly converged towards OECD countries in the first decade of the 2000s as tax-to-GDP ratios across the LAC region outpaced the OECD average. Much of the growth was concentrated in countries with lower tax-to-GDP ratios, which tended to register the strongest increases over the period. After 2010, the convergence stalled; the difference has since hovered around 12 p.p. to 13 p.p. since then (OECD et al., 2025<sup>[14]</sup>).

Figure 1.5. Tax-to-GDP ratios, LAC and OECD averages, 1990-2024

Percentage of GDP



Note: The LAC average represents the unweighted average of 28 LAC countries included in this publication and excludes Cuba (up to 2020), Grenada (up to 2013), Suriname (up to 2011) and Venezuela due to data availability issues. The OECD average represents the unweighted average of the 38 OECD Member countries. Chile, Colombia, Costa Rica and Mexico are also included in the OECD average.

Source: Authors' calculations based on OECD et al. (2026<sup>[5]</sup>), Chapter 3.

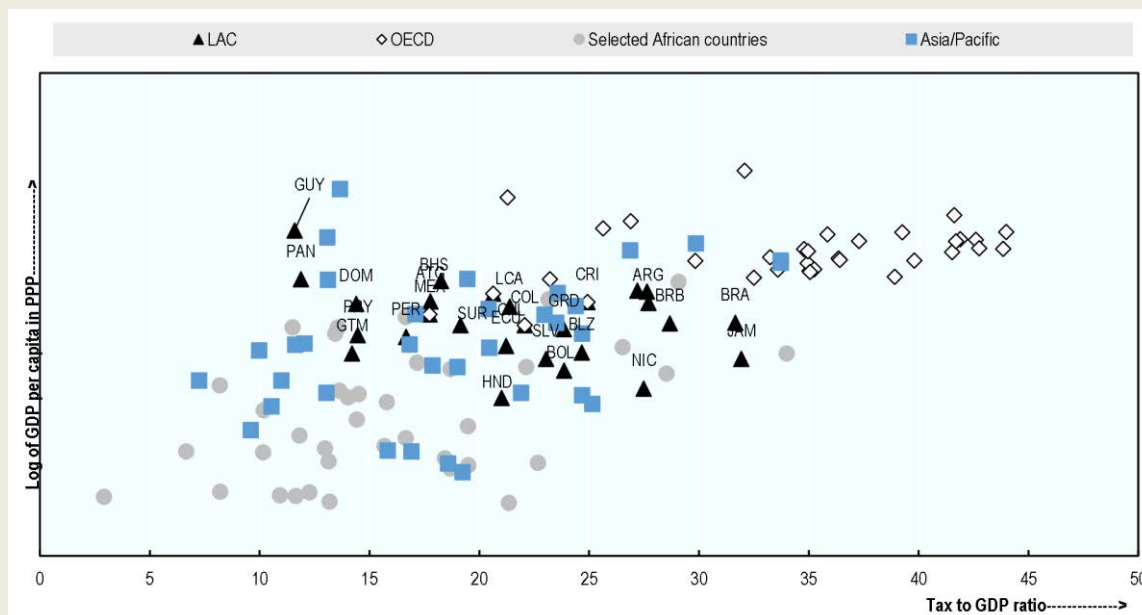
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### Box 1.2. Factors influencing tax levels

Tax-to-GDP ratios are influenced by a range of economic and structural factors. Differences between the LAC and OECD average tax-to-GDP ratios are consistent with the tendency for countries at higher income levels to have higher tax-to-GDP ratios (Figure 1.6). Argentina, Barbados, Brazil and Uruguay show similar tax-to-GDP ratios and levels of income to some OECD countries.


The economic and structural factors that influence tax-to-GDP ratios include GDP per capita (a measure of a country's income level), openness to trade, natural resource endowments and the importance of agriculture in the economy. The capacity of tax administrations, levels of corruption and tax morale (the willingness of people to pay taxes) are also strongly linked to the level of tax revenue (OECD, 2014<sup>[26]</sup>; OECD, 2019<sup>[27]</sup>).

Figure 1.6. GDP per capita in PPP (USD) and tax-to-GDP ratios for countries in the LAC region, the OECD, and a group of African, Asian and Pacific economies, 2023



Note: The year of comparison is 2023 as tax-to-GDP ratios in 2024 are not available for the selected African, Asian and Pacific economies. Cuba and Venezuela are not included in this figure due to data issues. The purchasing-power-parity (PPP) between two countries is the rate at which the currency of one country needs to be converted into that of a second country to ensure that a given amount of the first country's currency will purchase the same volume of goods and services in the second country as it does in the first. The implied PPP conversion rate is expressed as national currency per current international dollar. An international dollar has the same purchasing power as the US dollar has in the United States. An international dollar is a hypothetical currency that is used as a means of translating and comparing costs from one country to the other using a common reference point, the US dollar (USD).

Source: (IMF, 2025<sup>[6]</sup>) for GDP per capita data. Tax-to-GDP ratios are sourced from the *Global Revenue Statistics Database* (<https://www.oecd.org/tax/tax-policy/global-revenue-statistics-database.htm>).

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The tax-to-GDP ratio also reflects political choices regarding the role and size of the government. For example, the extent of state participation in financing social security is an important factor behind disparate tax ratios in the LAC region. From the 1980s onwards, many LAC countries, such as Chile, El Salvador and Mexico, privatised healthcare and pensions to greater or lesser degrees: these contributions to private institutions are not considered SSCs. In Colombia and Peru, private and public programmes compete, and employees opt between them (OECD et al., 2015<sup>[28]</sup>; OECD/IDB/The World Bank, 2014<sup>[29]</sup>). On the other hand, Argentina, Brazil and Uruguay follow a model where public and private systems are complementary. In these countries, substantial reforms were undertaken to extend coverage of social security systems to those previously excluded. This has also been instrumental in the increase of tax revenues (ECLAC, 2014<sup>[30]</sup>).

Informality is another factor that constrains tax collection in the LAC region by significantly reducing the tax base. Informal employment accounts for over half of workers in Latin America and the Caribbean and has grown over the last decade (ECLAC, 2024<sup>[31]</sup>).

The LAC region loses significant amounts of tax revenue to tax evasion and aggressive tax planning. (ECLAC, 2024<sup>[31]</sup>) estimated that revenues lost to tax evasion and avoidance in Latin America amounted to USD 433 billion in 2023, equivalent to 6.7% of GDP. PIT and CIT accounted for 4.6% of GDP while revenue losses in VAT amounted to 2.1% of GDP.

Tax expenditures can also reduce potential tax revenues and narrow the tax base. Foregone revenue from tax expenditures is estimated at around 4% of GDP on average in the LAC region, with tax expenditures related to taxes on goods and services and CIT contributing the most, at 2.2% and 0.9% of GDP, respectively (Peláez Longinotti, 2025<sup>[32]</sup>). Based on their analysis of 10 LAC countries (Gascon et al., Forthcoming<sup>[33]</sup>) find that CIT incentives are widespread and often highly generous, and that their design and governance raise concerns about cost-effectiveness and policy coherence.

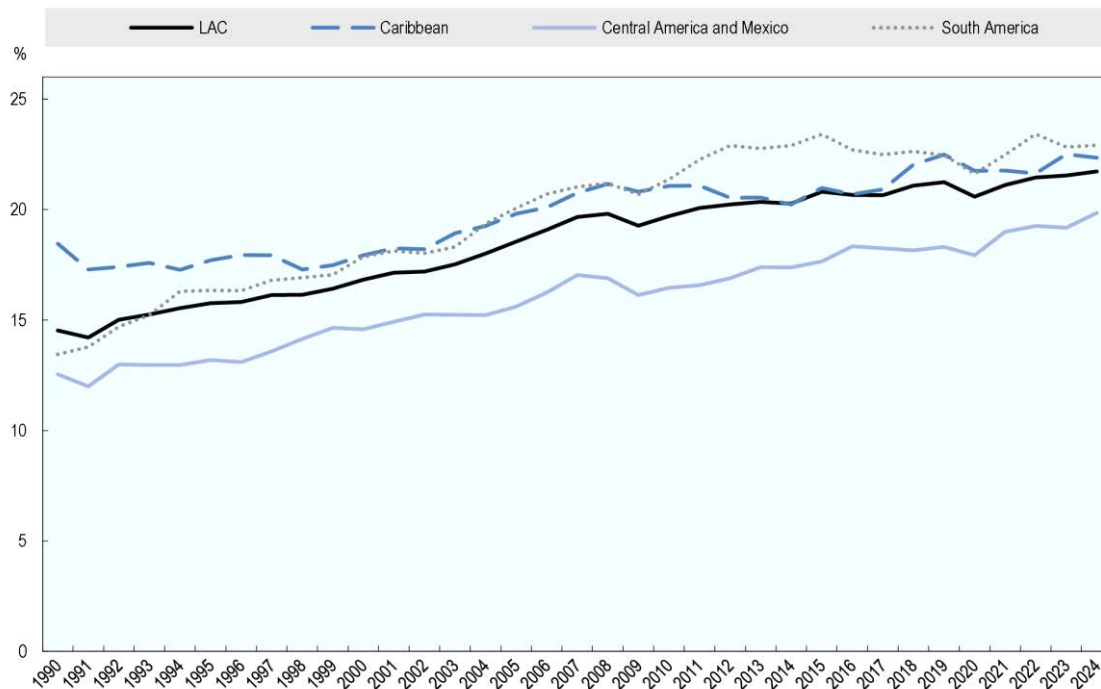
In addition, geographic location and historical factors can influence tax-to-GDP ratios. For example, landlocked countries are less able to impose taxes on goods and services at a port of entry than coastal countries. Socio-demographic determinants, such as the level of education or female participation in the labour force are also important. Finally, international factors, including the tax policies of other countries, can impact tax-to-GDP ratios.

Figure 1.7 shows the evolution of the average tax-to-GDP ratio in the three LAC sub-regions since 1990. While tax levels in all three sub-regions have shown an upward trend during the last three decades, their trajectory shows notable differences.

- On average, South America recorded the strongest growth among the three sub-regions between 1990 and 2024, of 9.5 p.p. Its tax-to-GDP ratio rose fastest during the 1990s; since 2015, the level has declined towards the LAC average, and from 2019 it has been relatively volatile. Following increases of 0.9 p.p. in 2021 and 2022, the sub-region's average tax-to-GDP fell by 0.6 p.p. in 2023 before rising to 22.9% in 2024, 1.2 p.p. above the LAC average and 0.5 p.p. above its pre-pandemic level in 2019.
- The increase in the average tax-to-GDP ratio for Central America and Mexico has followed a similar trend to the LAC average between 1990 and 2024, rising by 7.3 p.p. However, the average tax-to-GDP ratio of this sub-region remained below the average for the LAC region; in 2024, it stood at 19.8% 1.9 p.p. lower than the LAC average but 1.5 p.p. higher than its pre-pandemic level (18.3% in 2019).
- The Caribbean's average tax-to-GDP ratio increased by 3.9 p.p. between 1990 and 2024, and it has been almost consistently higher than the LAC average. After 2010 the Caribbean's tax revenues declined strongly as a share of GDP to converge towards the LAC average, which it followed closely until 2017. After a sharp increase between 2017 and 2019, the average tax-to-GDP ratio declined again but remained at levels slightly higher than the LAC average. The Caribbean is the only sub-region where the tax-to-GDP ratio has not fully recovered to its pre-pandemic level: the average tax-to-GDP ratio stood at 22.3% in 2024, which was 0.1 p.p. lower than in 2019.
- Guyana drove the overall decline in tax revenues as a share of GDP in the Caribbean between 2019 and 2024. In 2021, 2022 and 2024, Guyana recorded significant falls in its tax-to-GDP ratio that were a consequence of its strong GDP growth due to increased oil production. In contrast, non-tax revenues increased strongly in Guyana between 2019 and 2024, partially offsetting the decrease in tax revenues as a share of GDP over the period (see Chapter 2 of this report and (OECD et al., 2025<sup>[14]</sup>; OECD/IDB, 2026<sup>[22]</sup>)).

Figure 1.7. Average tax-to-GDP ratios, LAC and sub-regions, 1990-2024

Percentage of GDP



Note: The LAC average represents the unweighted average of 28 LAC countries included in this publication and excludes Cuba (up to 2020), Grenada (up to 2013), Suriname (up to 2011) and Venezuela due to data issues. The Caribbean includes ten countries (Antigua and Barbuda, The Bahamas, Barbados, Belize, Grenada, Guyana, Jamaica, Saint Lucia, Suriname, and Trinidad and Tobago), Central America and Mexico nine countries (Costa Rica, Cuba from 2021, Dominican Republic, El Salvador, Guatemala, Honduras, Mexico, Nicaragua and Panama) and South America nine countries (Argentina, Bolivia, Brazil, Chile, Colombia, Ecuador, Paraguay, Peru and Uruguay). The classification of countries into the different sub-regions follows ECLAC's classification and is based on the spoken language of countries. The Caribbean covers non-Spanish-speaking countries, including Guyana and Suriname, while "Central America and Mexico" covers Spanish-speaking countries including Dominican Republic and Cuba.

Source: Authors' calculations based on OECD et al. (2026<sup>[5]</sup>), Chapter 3.

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### Box 1.3. Tax revenue per capita in LAC countries

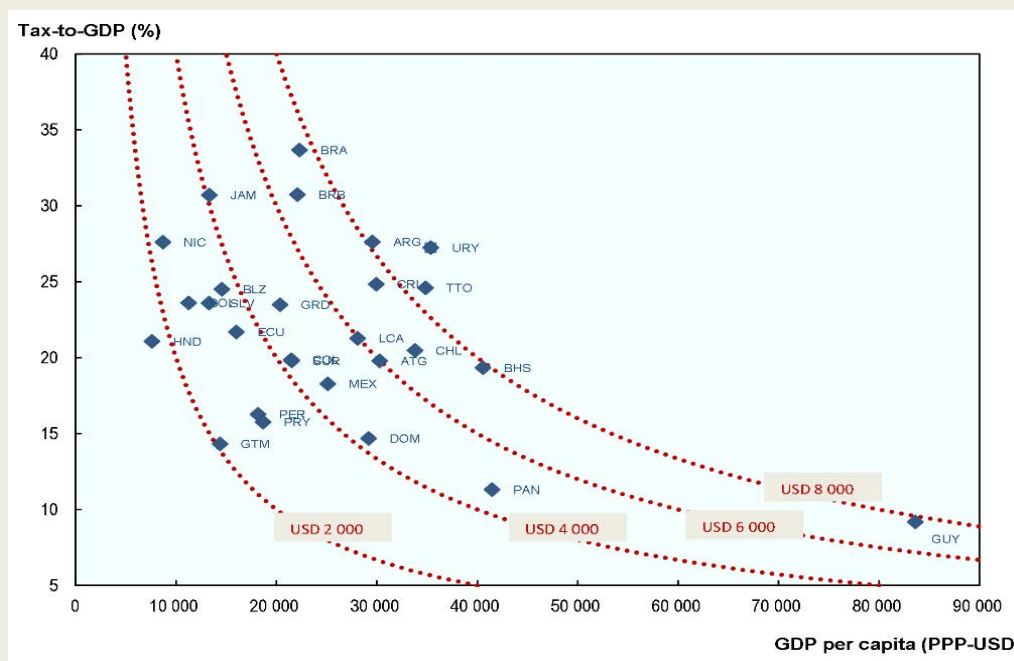
Tax revenues per capita show how much tax revenue is collected per person (adult and child) in the population and thus give an indication of the revenue available to finance public spending per resident. To calculate tax revenue per capita in this report, tax revenues for each country have been converted to current PPP adjusted USD to equalise the purchasing power of the different currencies. This makes the measure comparable across countries with different currencies and accounts for differences in prices across the LAC region in a given year.

Figure 1.8 shows countries' tax-to-GDP ratios and GDP per capita in 2024. The size of the area to the left of a country's position corresponds to tax revenue per capita between different thresholds (identified by the curved lines).

For example, in 2024, Nicaragua had a tax revenue per capita between USD 2 000 and USD 4 000; Colombia between USD 4 000 and USD 6 000; Brazil between USD 6 000 and USD 8 000; and Uruguay above USD 8 000.

In this analysis, tax revenue per capita is influenced by the level of both the tax-to-GDP ratio and GDP per capita, as it is derived by multiplying the tax-to-GDP ratio by the GDP per capita of a country. The same level of tax per capita can result from different combinations of the tax-to-GDP and GDP per capita. For example, Brazil and Guyana had a similar level of tax revenue per capita in 2024 at USD 7 512 and USD 7 687 respectively but this was driven by higher GDP per capita in Guyana, and a higher tax-to-GDP ratio in Brazil. On the other hand, two countries may have a similar tax-to-GDP ratio but large differences in tax revenue per capita. Both Jamaica and Barbados had a tax-to-GDP ratio of 30.7% in 2024 but tax revenue per capita in Barbados was almost twice the level in Jamaica because of its higher GDP per capita.

**Figure 1.8. Tax revenue per capita in PPP (USD), tax-to-GDP ratios and GDP per capita in PPP (USD), 2024**



Note: The tax revenues per capita, calculated as the product of the tax-to-GDP ratio and GDP per capita, are equal to the area to the left of the curved lines. Each curve represents different combinations of tax-to-GDP ratios and GDP per capita. For example, tax revenue per capita at USD 2 000 can be the combination of a tax-to-GDP ratio of 5% and GDP per capita at USD 40 000 or a tax-to-GDP of 10% and GDP per capita at USD 20 000, etc. Countries along each of the lines have the same level of tax revenue per capita. For example, Antigua and Barbuda (ATG) and Saint Lucia (LCA) have similar tax revenue per capita in 2024 at around USD 6 000.

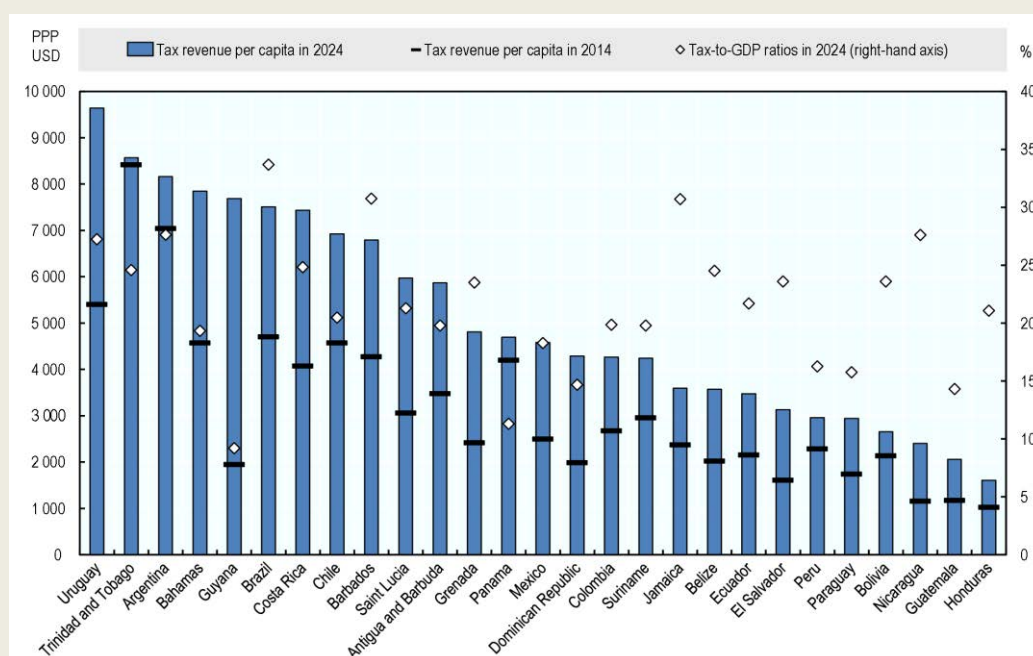
The purchasing-power-parity (PPP) between two countries is the rate at which the currency of one country needs to be converted into that of a second country to ensure that a given amount of the first country's currency will purchase the same volume of goods and services in the second country as it does in the first. The implied PPP conversion rate is expressed as national currency per current international dollar. An international dollar has the same purchasing power as the US dollar has in the United States. An international dollar is a hypothetical currency that is used as a means of translating and comparing costs from one country to the other using a common reference point, the US dollar (USD).

Source: (IMF, 2025<sup>[6]</sup>) for GDP per capita data and (OECD et al., 2026<sup>[5]</sup>) for the tax-to-GDP ratios.

Figure 1.9 shows tax revenue per capita in 2014 and 2024 and tax-to-GDP ratios across LAC countries in 2024. Tax revenue per capita in 2024 varied greatly across the LAC region from less than USD 2 000 in Honduras to over USD 9 000 in Uruguay. About a quarter of the LAC countries had a tax revenue per capita below USD 3 300 and another quarter over USD 7 200.


Countries may have high tax-to-GDP ratio to finance their development but their spending capacity per resident may be low. This is the case for Nicaragua, which recorded a tax-to-GDP ratio of 27.6% in 2024 but whose tax revenue per capita is one of the lowest in the LAC region (below USD 2 500). In contrast, countries may have a low tax-to-GDP ratio but a relatively high spending capacity per resident. For example, in 2024 Guyana's tax revenue per capita stood at almost USD 8 000 even though its tax-to-GDP ratio was the lowest in the region at 9.2% of GDP in 2024.

**Figure 1.9. Tax revenue per capita in LAC countries in 2014 and 2024 and tax-to-GDP ratios in 2024**



Note: Cuba and Venezuela are not included in this figure due to data issues.

Source: Authors calculations based on (IMF, 2025<sup>[6]</sup>) and (OECD et al., 2026<sup>[5]</sup>)

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Because this measure is expressed in PPP-USD (and thus in equalised price levels and not in currency terms), it can also be compared consistently across years. Tax revenue per capita increased in all countries between 2014 (the earliest year for which tax revenue data is available for all 28 countries in this report) and 2024. This indicator more than doubled in the Dominican Republic, Nicaragua and Guyana from levels below USD 2 000 in 2014. In contrast, tax revenue per capita increased only marginally over the same period in Panama and Trinidad and Tobago. Grenada exceeded the level of Panama in 2024 (around USD 4 800) as tax revenue per capita in Grenada doubled between 2014 and 2024. While GDP per capita grew in both countries between 2014 and 2024 (albeit at a slightly slower pace in Panama), the much stronger rise in Grenada's tax revenue per capita reflects higher tax collection relative to Panama. As shown in Figure 1.12, over the period, the tax-to-GDP-ratio increased by 5.3 p.p. in Grenada whereas it declined by 3.8 p.p. in Panama.

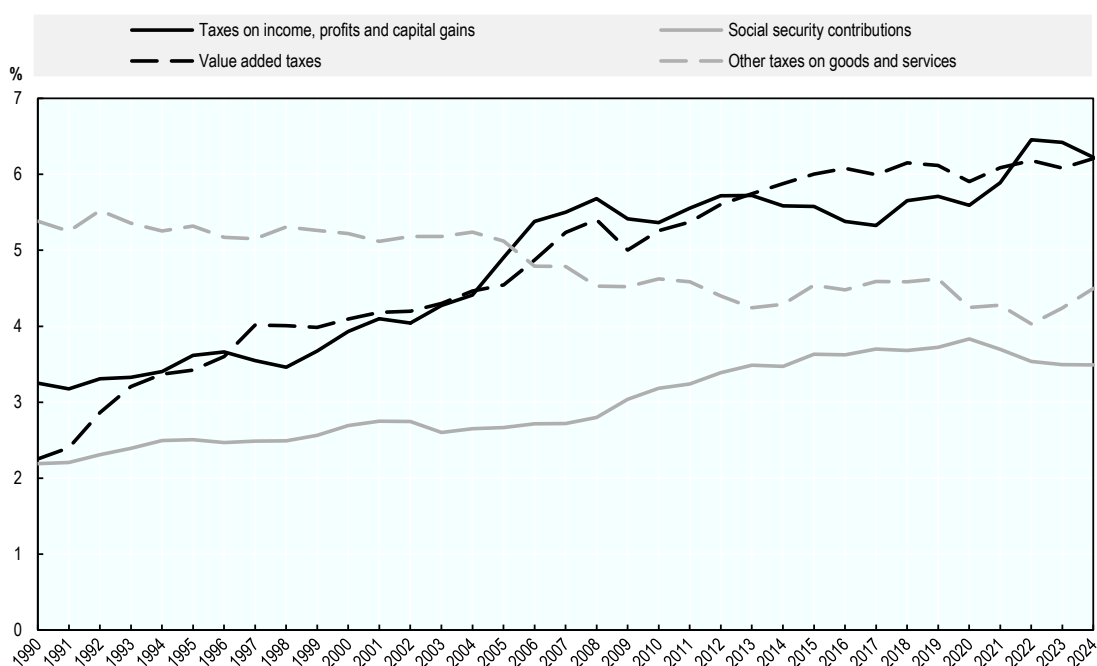
## Evolution of revenues by tax type since 1990

The increase in the average tax-to-GDP ratio in the LAC region since 1990 has largely been driven by higher revenue from VAT and from income taxes, which increased by 4.0 p.p. and 3.0 p.p. respectively between 1990 and 2024. In 2024, revenue from both VAT and taxes on income and profits amounted to 6.2% of GDP on average across the LAC region (Figure 1.10).

Between 1990 and 2024, revenue from other taxes on goods and services decreased as a share of GDP in the LAC region. This decline is associated with trade liberalisation, as a result of which LAC countries changed the way they tax imported and exported goods as well as specific goods and services. These changes included a reduction of import tariffs, narrowing the base of products and services subject to excises, and the elimination of taxes on exports. One exception is Argentina, where taxes on exports were re-established in 2002, partly abolished in 2015, then reintroduced in 2018.

**Figure 1.10. Revenue from selected taxes in the LAC region, 1990-2024**

Percentage of GDP



Note: The LAC average represents the unweighted average of 28 LAC countries included in this publication and excludes Cuba (up to 2020), Grenada (up to 2013), Suriname (up to 2011) and Venezuela due to data issues.

Source: Authors' calculations based on OECD et al. (2026<sup>[5]</sup>), Chapter 3.

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Five distinct phases in the evolution of tax revenues in the LAC region can be distinguished:

- Between 1990 and 2002, VAT contributed more to the increase in tax revenues than taxes on income and profits (1.9% of GDP versus 0.8%). Over that period, five countries introduced VAT (Barbados, Belize, El Salvador, Jamaica and Paraguay). Several other countries increased standard VAT rates and undertook reforms to widen the tax base and improve revenue collection.

- Between 2002 and 2008, taxes on income and profits contributed more than VAT to the increase in the average tax-to-GDP ratio (the increases amounted to 1.6% and 1.2% of GDP respectively). The increase in revenue from income taxes was partly explained by the commodity price boom after 2003, which drove up CIT revenues from the natural resource sector (ECLAC, 2014<sup>[30]</sup>; Barreix, Benítez and Pecho, 2017<sup>[34]</sup>). In several countries, it was also a result of policies that reduced tax incentives in free-trade zones, the introduction of minimum taxes for corporations, reforms in international taxation and agreements between countries to fight tax evasion.
- Revenue from VAT and income taxes declined during the global financial crisis. During the subsequent recovery, VAT revenues grew faster than income tax revenues on average across the region, exceeding them as a percentage of GDP in 2014. Falling commodity prices contributed to a decrease between 2015 and 2016. During this period, three more Caribbean countries introduced a VAT (Grenada in 2010, Saint Lucia in 2012 and The Bahamas in 2015).
- Between 2017 and the start of the COVID-19 crisis in 2020, commodity prices recovered and income tax revenues rebounded. Between 2017 and 2018, revenues from income taxes recorded their largest yearly increase since 2005, at 0.3 p.p. on average, due to strong profits in the mining and oil and gas extraction sectors.
- In 2020, all main tax categories except for SSCs declined as a percentage of GDP due to the COVID-19 pandemic. With the exception of PIT, they then recovered in 2021. In 2022, CIT drove a strong increase in income tax revenues in a context of a surging commodity prices while revenues from taxes on goods and services declined, partly due to the introduction of tax measures to mitigate the impact of high energy prices. Between 2022 and 2024, revenue from income tax declined by 0.2 p.p. while revenues from taxes on goods and services increased by 0.5 p.p.

Figure 1.11 shows the evolution of revenue from PIT, CIT and total taxes on income since 2005. Over this period, CIT has generated the largest share of income tax revenue in the LAC region, at around 60% on average.

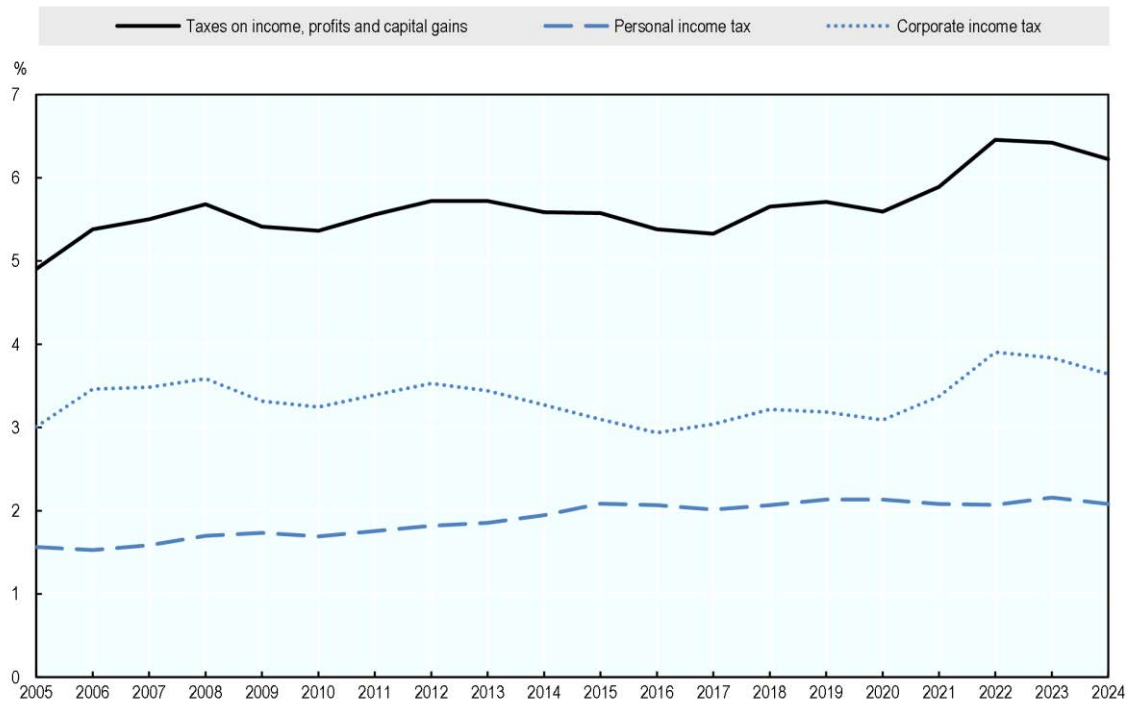
Although CIT revenue as a percentage of GDP has been more volatile than revenue from PIT, it has been the larger driver of growth in total revenue from income tax over time. Nonetheless, PIT revenue has increased steadily on average across the region (except in 2017, 2021 and 2024 when it declined slightly) and was more resilient than CIT revenue during the global financial crisis and the COVID-19 pandemic. After strong increases in 2021 and 2022, CIT revenues declined in 2023 and 2024 amid declining energy prices. In 2024, the LAC averages for CIT and PIT revenue stood at 3.6% and 2.1% of GDP, respectively.

There are notable differences between the three LAC sub-regions in the evolution of the main tax categories over the last two decades:

- In the Caribbean, VAT revenue as a percentage of GDP increased significantly on average as nine of the ten Caribbean countries included in this report<sup>2</sup> introduced a VAT system over the period, later than most countries in Central America and Mexico and in South America. VAT was the main driver behind the overall increase in the Caribbean's tax-to-GDP ratio over the period.
- In Central America and Mexico and in South America, taxes on income and profits contributed most to the increase in the overall tax-to-GDP ratio, followed by VAT. Revenues from taxes on income and profits were influenced by increases in mineral and oil prices between 2003 and 2010.


**Figure 1.11. Revenue from taxes on income and profits, CIT and PIT in the LAC region, 2005-24**

Percentage of GDP



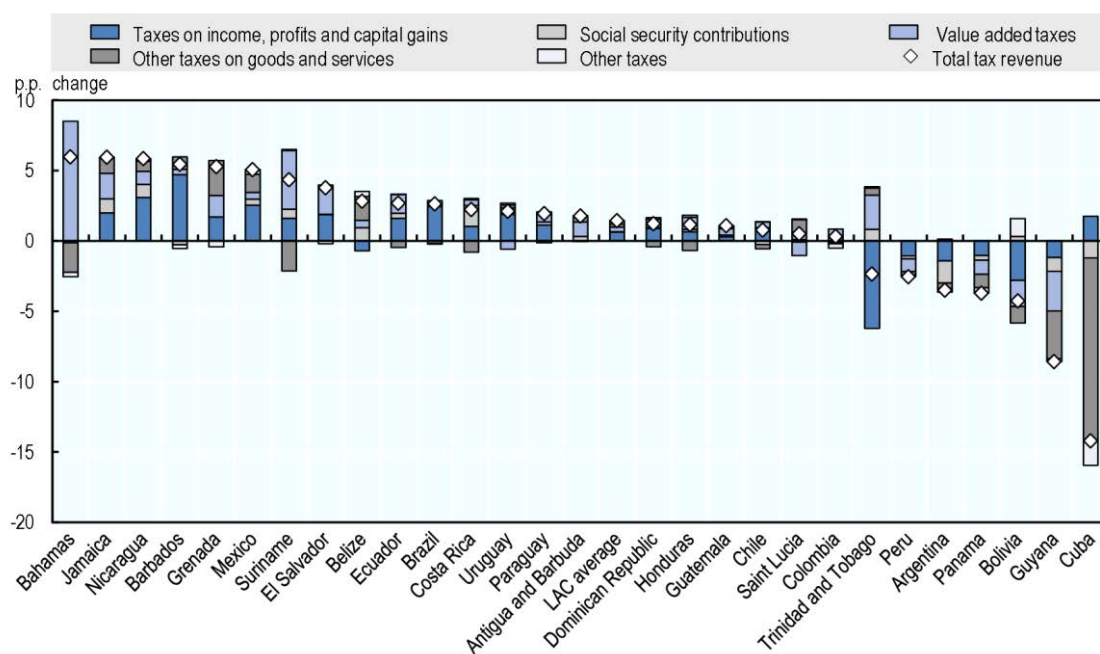
Note: The LAC average excludes Cuba (up to 2020), Grenada (up to 2013), Suriname (up to 2011) and Venezuela due to data issues. Ecuador is included in the LAC average for total income tax revenues but excluded for PIT and CIT revenues as a percentage of GDP.

Source: OECD et al. (2026<sup>[5]</sup>), "Comparative tables of Revenue Statistics in Latin America and the Caribbean", OECD Data Explorer, <http://data-explorer.oecd.org/s/e1>.

StatLink  <https://stat.link/l9opi0>

This section examines in greater detail the largest changes in tax-to-GDP ratios in LAC countries between 2014 (the earliest year for which tax revenue data is available for all 28 countries in this report) and 2024. The changes varied across the region, ranging from a decline of 14.2 p.p. in Cuba to an increase of 6.0 p.p. in The Bahamas (Figure 1.12). Twenty-one countries experienced an increase in their tax-to-GDP ratio while seven countries (Argentina, Bolivia, Cuba, Guyana, Panama, Peru, and Trinidad and Tobago) registered a decrease over the period.

Figure 1.12. Changes in tax-to-GDP ratios in LAC countries by tax heading, 2014-24



Note: The LAC average represents the unweighted average of 28 LAC countries included in this publication and excludes Cuba (up to 2020), and Venezuela due to data issues.

Source: Authors' calculations based on OECD et al. (2026<sup>[5]</sup>), "Comparative tables of Revenue Statistics in Latin America and the Caribbean", OECD Data Explorer, <http://data-explorer.oecd.org/se1>.

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- The overall increase in The Bahamas' tax to GDP ratio was driven by the introduction of a VAT. The Bahamas introduced VAT in 2015 that generated revenues of around 6.4% of GDP on average between 2015 and 2024.
- Jamaica registered the second-largest increase of 5.9 p.p. between 2014 and 2024. Increases occurred across all tax categories and were driven by reforms to the tax system (Mera and Ortega, 2024<sup>[35]</sup>). Jamaica broadened the tax base, increased the general consumption tax and the PIT rate for high earners from 25% to 30%, and enhanced its tax administration (Arslanalp, Eichengreen and Henry, 2024<sup>[36]</sup>). Another major reform, which occurred in 2011, was the creation of the Tax Administration of Jamaica (TAJ), which contributed to improved tax collection over the long term. The TAJ consolidated three institutions and was created with the aim to improve service delivery, efficiency and effectiveness; simplify administrative and business processes; enhance communication and information channels; improve voluntary tax compliance; and increase tax collection (Mera and Ortega, 2024<sup>[35]</sup>).
- In contrast Cuba observed the largest decrease over the period. The decline in Cuba's tax-to-GDP ratio resulted from the significant fall in revenues in 2021 from the sales tax as a share of GDP (recorded in other taxes on goods and services). This exceptional decline was the result of a monetary reform unifying the Cuban currency, entailing the elimination of the Convertible Peso (Peso Cubano Convertible, CUC) and the circulation of a single national currency (Peso Cubano, CUP). As part of the reform, the rate of the sales tax was reduced to 10% from 25% to 42% depending on the activity (OECD et al., 2023<sup>[19]</sup>).

## Tax structures in the LAC region

The tax structure (defined as the share of major tax types in total tax revenue) depicts the composition of a country's total tax revenues by different tax types. It is an important indicator for understanding the economic and social effects of a tax system.

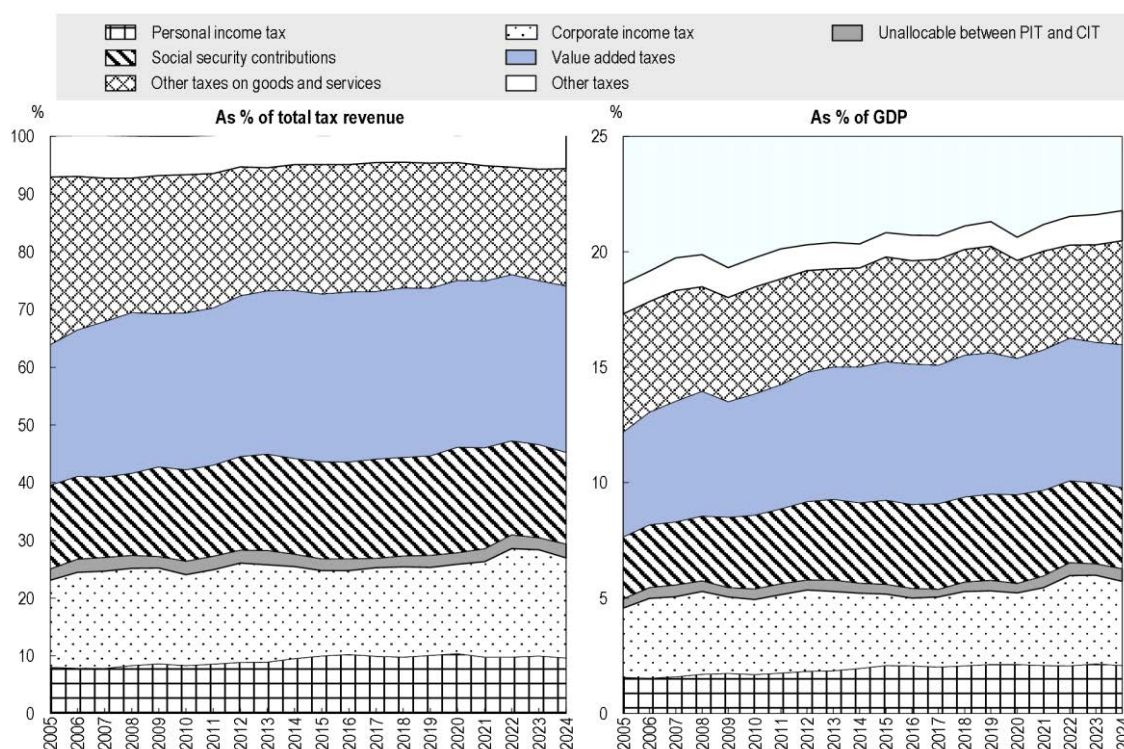
### ***Evolution of tax structures, 1990-2024***

Taxes on goods and services generated the largest share of total tax revenue in the LAC region in 2024, representing about half of total taxation on average. The share of VAT in total tax revenues was 28.9% in 2024, an increase of 12.7 p.p. since 1990. The revenue share of other taxes on goods and services (including excises, customs and import duties) declined by 19.8 p.p. over the same period.

- The share of SSCs in total tax revenues increased by 1.8 p.p. to 15.9% in 2024. Two (opposing) factors have influenced the trajectory of SSCs. While rising personal incomes have led to higher collections, this was counter-balanced by the full or partial privatisation of social security systems that occurred in many countries, mainly between the mid-1990s and 2010 (OECD et al., 2015<sup>[28]</sup>).
- The share of revenues from taxes on incomes and profits grew by 8.8 p.p. (from 20.3% to 29.1% of total tax revenues) between 1990 and 2024. The share of CIT in total tax revenue increased by 2.3 p.p. between 2005 and 2024 to 17.4%, mainly due to the significant increase in CIT revenues in 2021 and 2022. Over the same period, the share of PIT grew from 8.0% of total tax revenues in 2005 to 9.6% in 2024, in part due to increases in personal incomes across the region in the two decades before the COVID-19 pandemic. However, in comparison to OECD countries, the average share of PIT revenue remains low in LAC countries despite some countries implementing reforms to expand the tax base.

After the global financial crisis, several countries established flat tax rates on capital income that had previously been exempt and implemented progressive rates on labour income (ECLAC, 2014<sup>[30]</sup>). There are relatively few PIT payers in the LAC region, largely due to high levels of informality and the concentration of income earners at low-income levels: in 2013, only 10% of the population in Latin America were registered taxpayers (IDB, 2013<sup>[24]</sup>).

Figure 1.13. Average tax structure in the LAC region, 2005-24



Note: The LAC average excludes Cuba (up to 2020), Grenada (up to 2013), Suriname (up to 2011) and Venezuela due to data issues. Ecuador is excluded from the LAC average for PIT and CIT revenues due to data quality issues.

Source: Authors' calculations based on OECD et al. (2026<sup>[5]</sup>), "Comparative tables of Revenue Statistics in Latin America and the Caribbean", OECD Data Explorer, <http://data-explorer.oecd.org/s/e1>.

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Several other factors continue to constrain efforts to increase PIT revenue, including a small tax base that is comprised primarily of wages (since tax privileges are often granted to returns on capital), high tax reliefs (such as personal deductions and income exemptions), large tax allowances, and high levels of evasion (ECLAC, 2023<sup>[37]</sup>). ECLAC (2020<sup>[38]</sup>) finds that the evasion rates for PIT are high in several LAC countries. Evasion is more common among the self-employed than employees. A study for Mexico concluded that tax revenue losses as a percentage of GDP are nearly five times higher for individuals with business activities and almost seven times higher for persons with rental income than for wage earners. Similarly, in Costa Rica, the evasion rate for wage-earners and pensioners was only 3.5% in 2018, while the non-compliance rate for profit-making activities was 82.7% in 2018 and has been trending upwards since 2015 (ECLAC, 2023<sup>[37]</sup>).

The redistributive impact of PIT in Latin America is weak, achieving a reduction of just 2% in income inequality, which contrasts with the countries of the European Union, where income taxes reduced inequality by 12% in 2014 (OECD et al., 2018<sup>[39]</sup>). The reduction in the Gini coefficient attributable to PIT in the LAC region ranged from 0.3% (Paraguay) to 5.9% (Mexico) in 2014 (OECD et al., 2018<sup>[39]</sup>). Many LAC countries implement tax deferrals, reduced rates and exemptions, which typically have less redistributive impact than targeted tax reliefs. Deferrals postpone the deadline for filing and paying taxes but do not adjust tax calculations based on household income. PIT exemptions, on the other hand, might reduce revenue and decrease redistributive effectiveness. However, it is important to consider the region's heterogeneity, as removing many of these tax privileges or lowering their thresholds may enhance

redistributive effectiveness at the expense of exacerbating distortions in allocative efficiency, which may influence taxpayers' decisions and behaviour (ECLAC, 2023<sup>[37]</sup>; OECD et al., 2024<sup>[40]</sup>).

Enhancing the design of PIT has the potential to increase the progressivity of tax systems in the LAC region and to generate higher revenue. More progressive tax regimes in the region require more efficient tax administrations. It is essential that the design of PIT in each country, as well as potential reforms to enhance its effectiveness, achieve a balance between the principles of administrative simplicity, distributive equity and revenue sufficiency (ECLAC, 2023<sup>[37]</sup>; OECD et al., 2024<sup>[40]</sup>).

### ***Average tax structures in the LAC region and OECD countries***

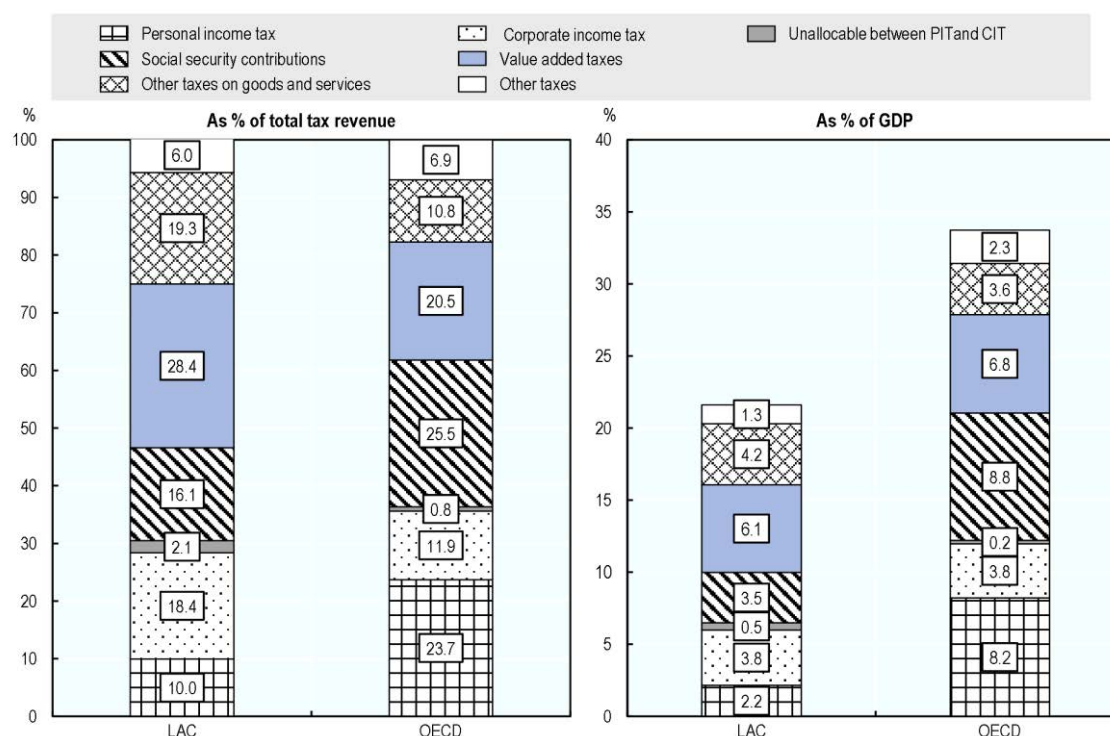
Relative to OECD countries, the average tax mix for the LAC region is characterised by low revenues from PIT and SSCs and a greater reliance on taxes on goods and services (Figure 1.14). On average across the LAC region, taxes on goods and services account for slightly less than half of tax revenue on average, compared with around one-third in OECD countries on average. As a percentage of GDP, revenue from taxes on goods and services in the LAC region and in the OECD were similar in 2023, at 10.3% and 10.4% respectively.<sup>3</sup>

By contrast, the combined share of taxes on income and profits and SSCs as a proportion of total tax revenue was much lower in the LAC region than in the OECD in 2023 (46.3% versus 61.8%, on average). These two categories amounted to 9.9% of GDP in the LAC region, less than half the OECD average (21.0%). The tendency towards private provision of social security in many LAC countries explains some of this difference.

On average, CIT generated 18.4% of total tax revenues in the LAC region, compared with 11.9% in the OECD (both 3.8% of GDP). The most striking difference relates to revenue from PIT, which contributed 23.7% of total tax revenues in the OECD on average in 2023 versus 10.0% of total tax revenue in the LAC region. PIT revenue amounted to 2.2% of GDP in the LAC region on average, compared with 8.2% for the OECD.


Taxes on immovable property and payroll taxes (contained within the category “other taxes”) are a less important source of revenue for the LAC region on average than in the OECD, although there are challenges with data availability for property taxes in the LAC region (see the section Taxes by level of government below).

Figure 1.14. Average tax structure in the LAC region and the OECD, 2023



Note: The year of comparison is 2023 as the average tax structure for the OECD is not available for 2024. The LAC average excludes Venezuela due to data issues. Ecuador is excluded from the LAC average for PIT and CIT revenues due to data quality issues. The OECD average represents the unweighted average of the 38 OECD Member countries. Chile, Colombia, Costa Rica and Mexico are included in the OECD average.

Source: Authors' calculations based on OECD et al. (2026<sup>[5]</sup>), "Comparative tables of Revenue Statistics in Latin America and the Caribbean", OECD Data Explorer, <http://data-explorer.oecd.org/se1>.

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### Tax structures in LAC countries

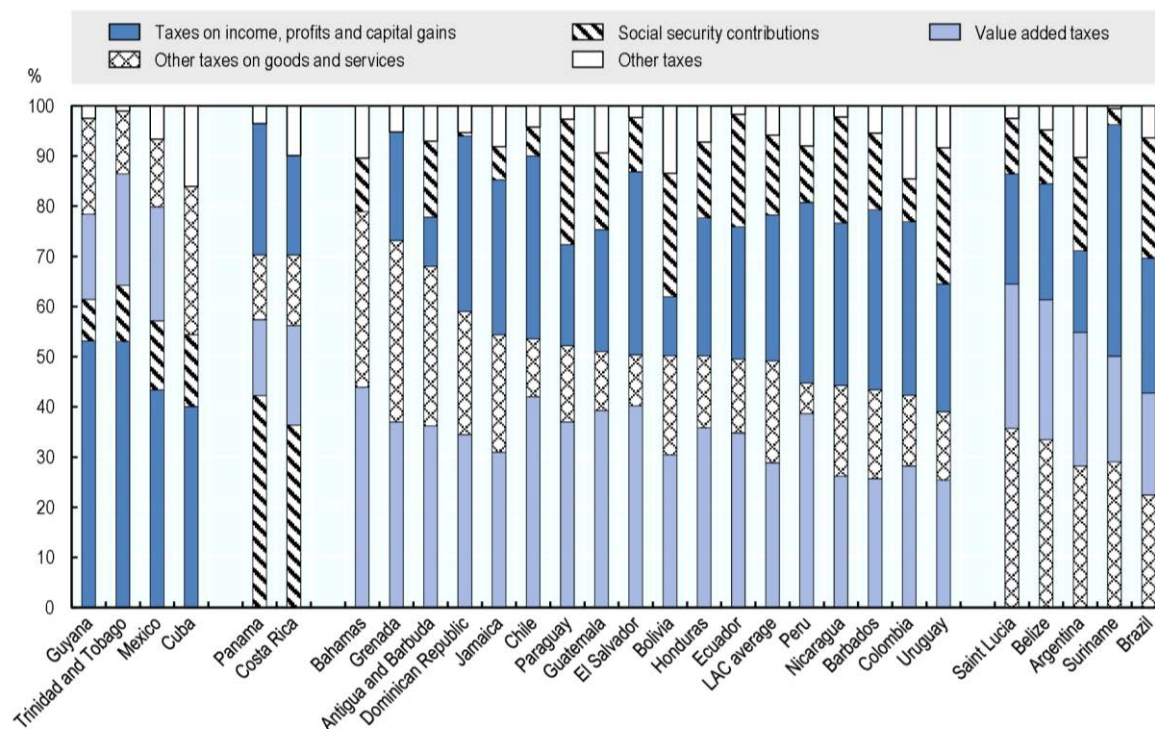
Taxes on goods and services were the main source of revenue for all LAC countries except Costa Rica, Cuba, Guyana, Mexico, Panama, and Trinidad and Tobago in 2024 (Figure 1.15). For Cuba, Guyana, Mexico, and Trinidad and Tobago, taxes on income and profits accounted for the largest share, whereas SSCs were the most important source of tax revenues for Costa Rica and Panama.

In most of the countries where taxes on goods and services were the main source of revenues, VAT contributed a larger share than OCT. Seventeen countries recorded higher tax revenue from VAT, ranging from 25.4% of total tax revenues in Uruguay to 44.0% in The Bahamas.

In 2024, SSCs ranged from 0.7% of total tax revenue in the Dominican Republic to 42.3% in Panama. The level of this revenue partly reflects choices about how to finance social security (see Box 1.2): in countries with public or mixed social security schemes (including Argentina, Bolivia, Brazil, Costa Rica, Panama, Paraguay and Uruguay), SSCs accounted for over 15% of total tax revenues.


Figure 1.15. Tax structures in LAC countries, 2024

Percentage of total tax revenue



Note: Countries are grouped by the main share of tax revenues among taxes on income and profits, social security contributions, value added taxes and other taxes on goods and services. The Bahamas does not tax income. There is no VAT system in Cuba. The LAC average represents the unweighted average of 28 LAC countries included in this publication and excludes Venezuela due to data availability issues.

Source: Authors' calculations based on OECD et al. (2026<sup>[5]</sup>), Chapter 3.

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In contrast, three-quarters of LAC countries had a share of income taxes lower than 36.1% of total tax revenues (75<sup>th</sup> percentile). With respect to CIT, three-quarters of LAC countries collected more than 11% of their total tax revenues from CIT, while two-thirds of OECD countries collected less.

With respect to taxes on goods and services, revenues from VAT and other taxes on goods and services exceeded 24.9% and 12.5% of total tax revenues respectively (25<sup>th</sup> percentile) in three-quarters of LAC countries.

## VAT revenue ratio

This section examines the VAT revenue ratio (VRR) in LAC countries in 2024. The VRR “measures the difference between the VAT revenue collected and what would theoretically be raised if VAT was applied at the standard rate to the entire potential tax base in a “pure” VAT regime and all revenue was collected” (OECD, 2024<sup>[41]</sup>). The VRR is the ratio of the actual VAT revenues to the product of final consumption (net of VAT revenues) and the standard VAT rate. The calculation is shown below.

$$\frac{\text{VAT revenues}}{(\text{final consumption expenditure} - \text{VAT revenues}) \cdot \text{standard VAT rate}}$$

This indicator provides a sense of VAT revenue loss related to exemptions and reduced rates, fraud, evasion and tax planning as well as weaknesses in tax administrations. However, this indicator needs to be interpreted with reference to the underlying characteristics of the VAT system in each country, as a higher VRR could result from cascading effects (for example when exemption occurs early in the supply chain) or from a failure to refund VAT input credits. Other factors may also influence the ratio upwards or downwards, for example when the place of taxation rules for international trade diverge from the destination principle or when the tax on inbound digital supplies is not collected. It is also important to note that the interpretation of the VRR is also more difficult for countries relying significantly on tourism. These countries may record a high VRR due to methodological reasons: purchases by non-residents may not be included in final consumption expenditure (the denominator) whereas the VAT on these purchases is included in the overall VAT revenues (the numerator) (Keen, 2013<sup>[42]</sup>).

**Table 1.3. VRR and VAT rates in LAC countries by sub-region, 2024**

	VRR	VAT rate (%)
<b>Central America and Mexico</b>	<b>0.51</b>	<b>13.6</b>
Costa Rica	0.51	13.0
Dominican Republic	0.38	18.0
El Salvador	0.82	13.0
Guatemala	0.50	12.0
Honduras	0.54	15.0
Mexico	0.34	16.0
Nicaragua	0.56	15.0
Panama	0.41	7.0
<b>South America</b>	<b>0.60</b>	<b>16.8</b>
Argentina	0.47	21.0
Bolivia	0.67	13.0
Chile	0.70	19.0
Colombia	0.36	19.0
Ecuador	0.89	12.0
Paraguay	0.79	10.0
Peru	0.51	18.0
Uruguay	0.43	22.0
<b>Caribbean</b>	<b>0.71</b>	<b>13.6</b>
Antigua and Barbuda	0.71	17.0
Bahamas	1.24	10.0
Barbados	0.58	17.5
Belize	0.75	12.5
Grenada	0.88	15.0
Guyana	0.18	14.0
Jamaica	0.68	15.0
Saint Lucia	0.76	12.5
Suriname	0.68	10.0
Trinidad and Tobago	0.62	12.5
<b>LAC average</b>	<b>0.61</b>	<b>14.6</b>
<b>OECD average (2022)</b>	<b>0.58</b>	<b>19.3</b>

Note: Brazil, Cuba and Venezuela are excluded. Brazil operates a multiple-rate system with tax levied at different rates for each sub-national level. Cuba did not operate a VAT system in 2024. Venezuela's tax revenue data for 2024 are not available.

Source: VAT rates are sourced from (OECD, 2024<sup>[41]</sup>), the final expenditure consumption figures from the WEO (IMF, 2025<sup>[6]</sup>) and VAT revenues from the country tables in OECD et al. (2026<sup>[5]</sup>), and Chapter 5 in (OECD, 2024<sup>[41]</sup>) for the OECD countries.

Table 1.3 presents the VRR for LAC countries and for the three sub-regions. The highest VRR is seen in The Bahamas and stands well above 1. This is a notable example of the impact of the methodology on the interpretation of the VRR as explained above: the high VRR in The Bahamas is partly because VAT revenues that the country receives from tourism are included in the numerator but tourism receipts are not included in final consumption expenditure (the denominator). Despite this caveat, it is important to note that The Bahamas introduced a VAT in 2015 following international good practice, including a broad-based VAT with a low standard rate (at 7.5%, increased to 12.0% in 2018, reduced to 10% in 2022), a limited number of exemptions and no reduced rates. These also contribute to the country's high VRR.

By contrast, the lowest VRRs (below 0.4) were seen in Guyana in the Caribbean, in the Dominican Republic and Mexico in Central America, and Colombia in South America. Several factors contribute to the low VRR in Mexico, including the scope of VAT exemptions, the application of a domestic zero rate to numerous goods and services, as well as low compliance (OECD, 2024<sup>[41]</sup>; OECD, 2018<sup>[43]</sup>). However, Mexico implemented a VAT reform in January 2014 including the replacement of some reduced and zero rates with the standard rate and the introduction of improved processes. The VRR increased to 0.35 in 2020 as a result of the broadening of the VAT base for digital services in line with OECD recommendations (KPMG, 2019<sup>[44]</sup>).

Several factors may contribute to the low VRR in the Dominican Republic. The design of VAT in the country is one factor: the Dominican Republic has numerous VAT exemptions (Schlotterbeck, 2017<sup>[45]</sup>). Tax-exempt goods include educational materials, medicines, health services, financial services, utilities, renewable energy equipment and inland transportation services, while exempted services include education, cultural services and electricity (OECD, 2022<sup>[46]</sup>). VAT evasion is another factor behind the low VRR. ECLAC (2020<sup>[38]</sup>) calculates that VAT evasion in the Dominican Republic is among the highest in the LAC region at 43.8% (2017 figure), against an average of 30% in a sample of 12 countries.

## Health taxes in the LAC region

In addition to generating additional tax revenues, health taxes are a key mechanism for reducing the consumption of unhealthy products, thereby reducing long-term health care costs and increasing long-term labour productivity. The WHO strongly advocates for governments to implement or revise health tax policies to better align with public health objectives (WHO, 2025<sup>[47]</sup>; OECD, 2024<sup>[48]</sup>).

Health taxes are defined as “taxes levied on products that have a negative public health impact” (WHO, 2025<sup>[47]</sup>). They are generally levied in the form of excises (taxes levied on specific goods), either directly on the component with the negative health impact (e.g. alcohol volume or grams of sugar, salt) or on the product that contains the component that is harmful to consumers' health (e.g. per litre of alcoholic beverage or per pack of cigarettes). While customs duties and VAT may also affect the consumption of products with a negative health impact, this section focuses on revenues from excise taxes.

Health taxes are particularly relevant for the LAC region. For example (OECD, 2024<sup>[49]</sup>) explains that tobacco use prevalence is high, resulting in significant health, economic and social costs, and that the medical costs attributable to smoking can reach up to 1.5% of GDP per year.

Data on revenues is essential for designing and evaluating health taxes, although it must be interpreted with caution (OECD, 2024<sup>[48]</sup>). The revenue impact of health taxes depends on tax design, consumption levels and cross-border shopping as well as price elasticity. Previous research has shown alcohol and tobacco tend to be price inelastic (meaning demand does not respond strongly to changes in price), while sugar-sweetened beverages (SSBs) are more elastic, especially among low-income groups.

A drop in revenue from a specific health tax may indicate success in reducing consumption of that product or may reflect substitution to alternatives that are untaxed or taxed at a lower level (e.g. new nicotine

products). Meanwhile differences in health tax revenues across countries may reflect differences in consumption patterns rather than tax effectiveness.

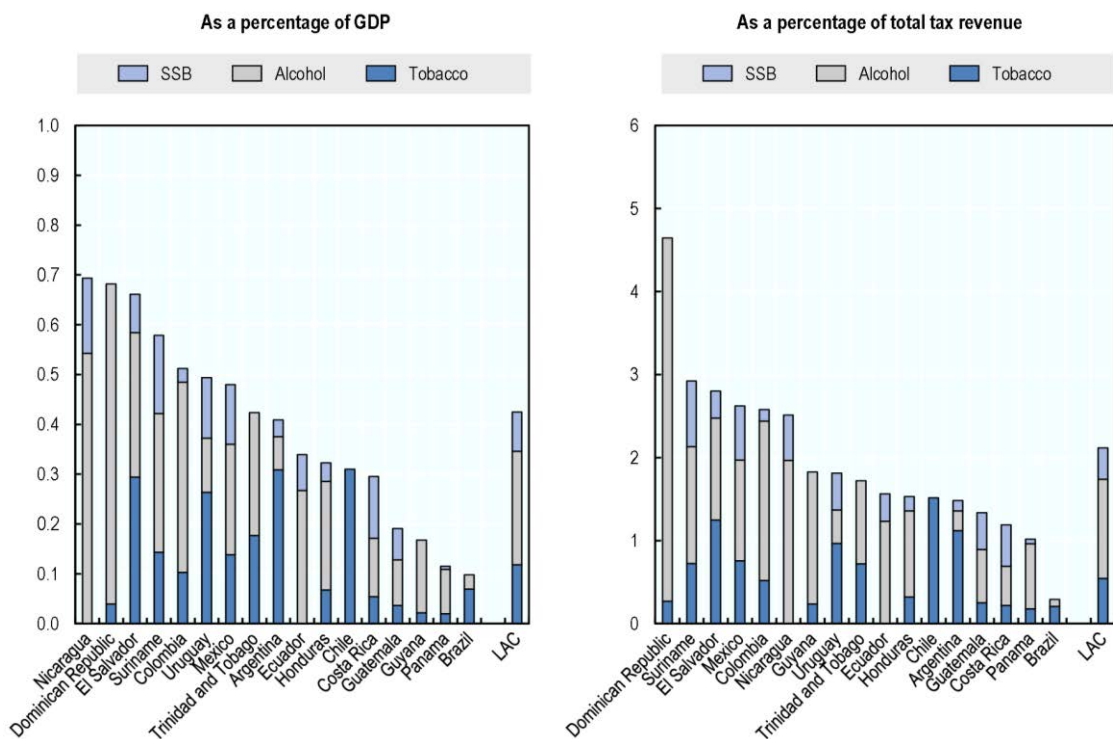
*Revenue Statistics in Latin America and the Caribbean* data can be used to track and compare health tax revenues across countries and over time. While the OECD Interpretative Guide does not include a 'health tax' category, data that countries provide on revenues from specific taxes (as shown in the country-specific tables in Chapter 4 of this report) allows identification of taxes with health-related policy goals, mainly excise taxes on alcohol, tobacco and SSBs. However, comparing health tax revenues across countries and over time is difficult. In addition to gaps in the reported data, different reporting practices further limit comparability. For example, some countries aggregate revenue from alcoholic and non-alcoholic beverages, while others break them down by product; some countries only report revenue from cigarettes and not from all tobacco products.

Figure 1.16 presents revenues from health excise taxes as a share of GDP and of total tax revenues in 2024 for 17 LAC countries for which granular data is available. In 2024, excise taxes on tobacco, alcohol and SSBs combined ranged from 0.10% of GDP in Brazil to 0.69% of GDP in Nicaragua. On average across the 17 countries in the sample, revenue from health taxes equated to 0.39% of GDP and generated 1.96% of total tax revenues in 2024. In comparison, the OECD average stood at 0.74% of GDP in 2022, equivalent to 2.24% of total tax revenues (OECD, 2024<sup>[48]</sup>). In African countries, revenue from health excise taxes amounted to 0.44% of GDP and equated to 2.12% of total tax revenues on average in 2023.

In 2024, excise taxes on alcohol amounted to 0.23% of GDP in revenue on average for LAC countries for which information is available, followed by excise taxes on tobacco (0.12% of GDP) and SSBs (0.08% of GDP). Excise taxes on alcohol, tobacco and SSBs represented respectively 0.54%, 1.20% and 0.38% of total tax revenue.

- Revenues from excises on tobacco ranged from less than 0.01% of GDP and as a share of total tax revenue in Ecuador and Nicaragua to over 0.30% of GDP (over 1.12% of total tax revenues) in Argentina and Chile. These figures should be treated with caution as it is not possible to identify the precise amount of excise tax revenue on tobacco for each country and results depend in part on the granularity of excise data available. For example, some Caribbean countries such as Grenada, Jamaica and Saint Lucia apply an excise on tobacco yielding revenues over 0.15% of GDP (2022 figure) (OECD, 2024<sup>[49]</sup>) but these revenues are not shown within their general revenue statistics reports.
- Most countries in the region apply excise taxes on alcoholic products, including beer, wine and spirits. In contrast Cuba, Antigua and Barbuda, and Barbados do not tax alcoholic beverages (Arozamena et al., 2024<sup>[50]</sup>). Revenues from excises taxes on alcohol ranged from less than 0.03% of GDP in Brazil to over 0.64% of GDP in the Dominican Republic. Nearly three quarters of the 17 countries for which data is available levied higher excise tax revenue from alcohol than from tobacco. Taxes on alcohol exceeded 1% of total tax revenues for 11 countries. The Dominican Republic had the highest level, at 4.38% of total tax revenue.

Figure 1.16. Health tax revenues by type in LAC countries, 2024



Note: Health excise tax revenue is the sum of reported tax revenue collected from excise taxes levied on tobacco, alcohol and SSBs (category 5121) for all reporting countries. The LAC averages for excise tax revenue by product is calculated based on 17 countries for tobacco, 16 countries for alcohol and 12 countries for SSBs whereas the LAC average for total health excise revenue is calculated as the average of the 17 LAC countries that reported one or more health excises in 2024. Because of missing values, the sum of the LAC averages of the tobacco, alcohol and SSBs excise revenue will not add up to the LAC average for the total health excise revenue.

Source: Authors' calculations based on OECD et al. (2026<sup>[5]</sup>), "Comparative tables of Revenue Statistics in Latin America and the Caribbean", OECD Data Explorer, <http://data-explorer.oecd.org/se/1>

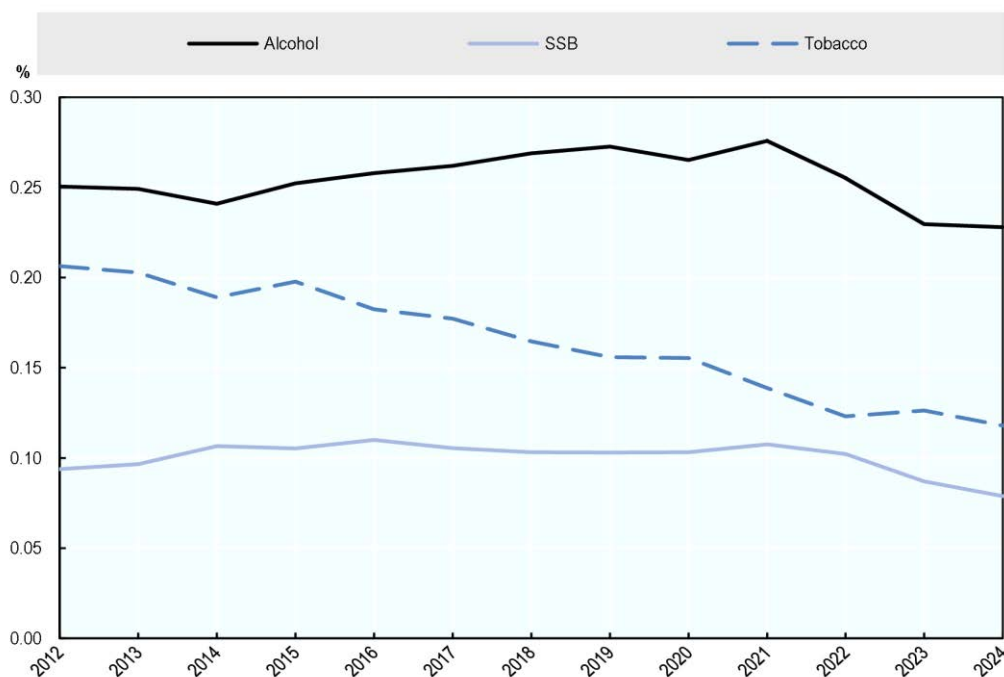
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Eighteen LAC countries implemented an SSB tax in 2023 (World Bank, 2025<sup>[51]</sup>). The consumption of sugary drinks is higher in the LAC region than in other regions, notably in many Caribbean countries (Bloomberg Philanthropies, 2024<sup>[52]</sup>). Nevertheless, eight countries out of the ten that do not levy a SSB tax were in the Caribbean. Twelve countries reported revenues from SSB taxes for this edition (although they are labelled as "non-alcoholic beverages" in this report). In these countries, SSB revenues ranged from 0.01% of GDP in Panama to over 0.15% of GDP in Suriname and Nicaragua. Colombia introduced new taxes on sugary beverages in December 2023 that raised 0.03% of GDP in 2024 (OECD et al., 2024<sup>[40]</sup>). A study on Mexico showed that an excise tax on SSBs leading to a 10% drop in consumption could save the country USD 983 million in healthcare costs, while a 20% reduction in consumption could save USD 1.9 billion (Sánchez-Romero et al., 2016<sup>[53]</sup>; OECD et al., 2024<sup>[40]</sup>).

Figure 1.17 shows trends in revenues from the three categories of health taxes on average across LAC countries in the sample (Argentina, Brazil, Chile, Colombia, Costa Rica, the Dominican Republic, Ecuador, El Salvador, Guatemala, Guyana, Honduras, Mexico, Nicaragua, Panama, Suriname, Trinidad and Tobago, and Uruguay) from 2012 to 2024 as a share of GDP. Revenues from health taxes fell as a share of GDP by 0.12 p.p. over this period on average across the region, mainly due to declines in revenues from excises on tobacco. Average tobacco excise tax revenue declined by 0.09 p.p. from 0.21% in 2012 to 0.12% of GDP, falling over the period in all countries except Colombia, El Salvador, and Trinidad and

Tobago. In 2016, as part of a broader fiscal reform, Colombia tripled the specific tax on cigarettes and increased the amount of the tax per pack annually by 4% from 2019. This coincided with a 34% fall in cigarette consumption by 2018, while excise tax revenues – earmarked for financing universal health coverage – nearly doubled (WHO, 2021<sup>[54]</sup>).

**Figure 1.17. Trends in health tax revenue by product, 2012-24**



Note: Country selection is based on countries for which data on health excise tax revenue from 2012 to 2024 was available. The LAC averages for excise tax revenue by product is calculated based on 17 countries for tobacco, 16 countries for alcohol and 12 countries for SSBs.

Source: Authors' calculations based on OECD et al. (2026<sup>[5]</sup>)

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The downwards trend in tobacco excises reflects partly a significant decrease in tobacco use over time in the LAC region (OECD, 2024<sup>[49]</sup>). In contrast, revenues from alcohol and SSB excises declined more modestly between 2012 and 2024 (both by 0.02 p.p.). In the OECD, revenues from tobacco and alcohol excises trended downwards even more sharply than they did in the LAC region between 2012 and 2022 (0.15 p.p. and 0.05 p.p.) (OECD, 2024<sup>[48]</sup>).

The data gaps identified in the reporting of health-related excises across LAC countries in this section demonstrate the need for better and more granular data to enable accurate measurement of health tax revenue. Increasing granularity and comparability of data on excise revenues can inform the design of health taxes and enhance the effectiveness of policy evaluations. Detailed and comparable data on revenues from health taxes allows precise monitoring of these revenues and analysis of health taxes' impact on public health objectives and consumption patterns. In addition, granular data is essential for cross-country comparisons, enabling policymakers to benchmark performance across countries with differing tax structures and consumption patterns.

## Environmentally related tax revenues

Through the Paris Agreement of 2016, countries have committed to decarbonise their economies by the middle of the 21<sup>st</sup> Century, implying a shift away from fossil fuels as a source of energy. To reduce emissions and drive decarbonisation, an increasing number of countries are deploying environmentally related taxes and price-based policy instruments. By incorporating a price signal into consumer decisions, environmental taxation gives effect to the polluter-pays principle to favour greener over more polluting economic activities. Well-designed systems of environmental taxation can encourage businesses and households to consider the environmental costs of their behaviour.

An environmentally related tax is a tax whose base is a physical unit (or a proxy of a physical unit) of something that has a proven, specific negative impact on the environment regardless of whether the tax is intended to change behaviours or is levied for another purpose (OECD, 2005<sup>[55]</sup>).

Countries in the LAC region have generally been slow to implement environmentally related taxes. Although they have introduced fuel taxes (mainly for revenue collection rather than environmental purposes), most LAC countries also provide subsidies for energy products (Ferrer et al., 2025<sup>[56]</sup>). Despite the strain these can put on national budgets to mitigate the impact of high and volatile fuel prices, control inflation, boost competitiveness and protect the poorest sections of the population.

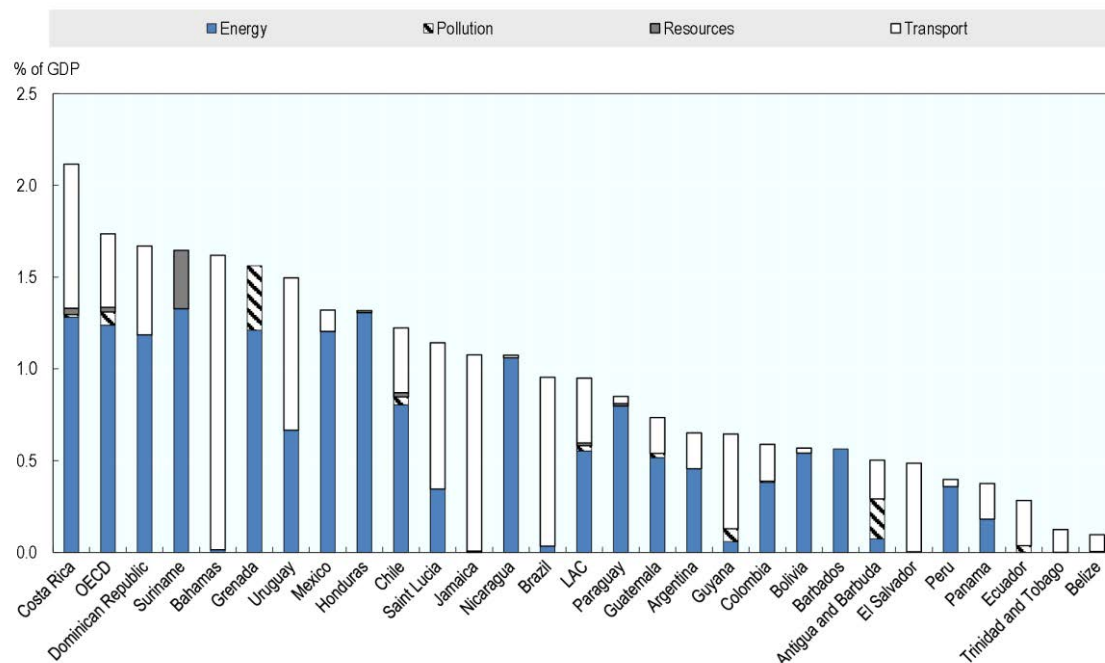
In 2024, explicit subsidies (direct support to producers) were estimated at 0.62% of GDP on average in the LAC region. Petroleum products and natural gas combined represented more than two-thirds of total explicit subsidies. Some countries such as Belize, Peru and Uruguay provide little or no fossil fuel subsidies. By contrast, explicit fossil fuel subsidies in Venezuela, Ecuador and Suriname amounted to at least 3% of GDP (Ferrer et al., 2025<sup>[56]</sup>).

Beyond taxes on fuel and the registration or use of vehicles, environmental taxes are still underdeveloped across the LAC region. However, a few LAC countries have introduced green tax reforms in recent years. Mexico was the first country in the region to introduce carbon pricing through a tax on emissions from gasoline and diesel (OECD et al., 2024<sup>[40]</sup>). Argentina, Chile, Colombia and Uruguay have subsequently introduced carbon taxes primarily in the transport sector. Ferrer et al. (2025<sup>[56]</sup>) found that the carbon tax rate is correlated with reductions in emissions in the LAC countries with a carbon tax. However, carbon taxes remain limited in these countries and the effective tax rates on carbon are not at a level that can reduce carbon emissions effectively (OECD, 2023<sup>[57]</sup>; Ferrer et al., 2025<sup>[56]</sup>).

A detailed examination of country-specific taxes<sup>4</sup> reveals that environmentally related tax revenue (ERTR) in the LAC region in 2024 ranged from 0.1% of GDP in Belize and Trinidad and Tobago to 2.1% in Costa Rica (Figure 1.18). On average across 27 LAC countries for which data is available, ERTR amounted to 0.9%<sup>5</sup> of GDP in 2024, below the OECD average of 1.8% of GDP (OECD, 2026<sup>[58]</sup>).

Figure 1.18. Environmentally related tax revenue in LAC countries by main tax base, 2024

Percentage of GDP



Note: The LAC average represents the unweighted average of 27 LAC countries included in this publication and excludes Cuba and Venezuela due to data issues. The figure does not include revenues from Jamaica's special consumption tax on petroleum products (estimated to be more than 2.0% of GDP in 2018 as data are not available (OECD, 2021<sup>[59]</sup>). The OECD average represents the unweighted average of 38 OECD member countries and includes Chile, Colombia, Costa Rica and Mexico.

Source: PINE database for Chile, Colombia, Costa Rica and Mexico, and authors' calculations for other countries based on OECD et al. (2026<sup>[5]</sup>), Chapter 4.

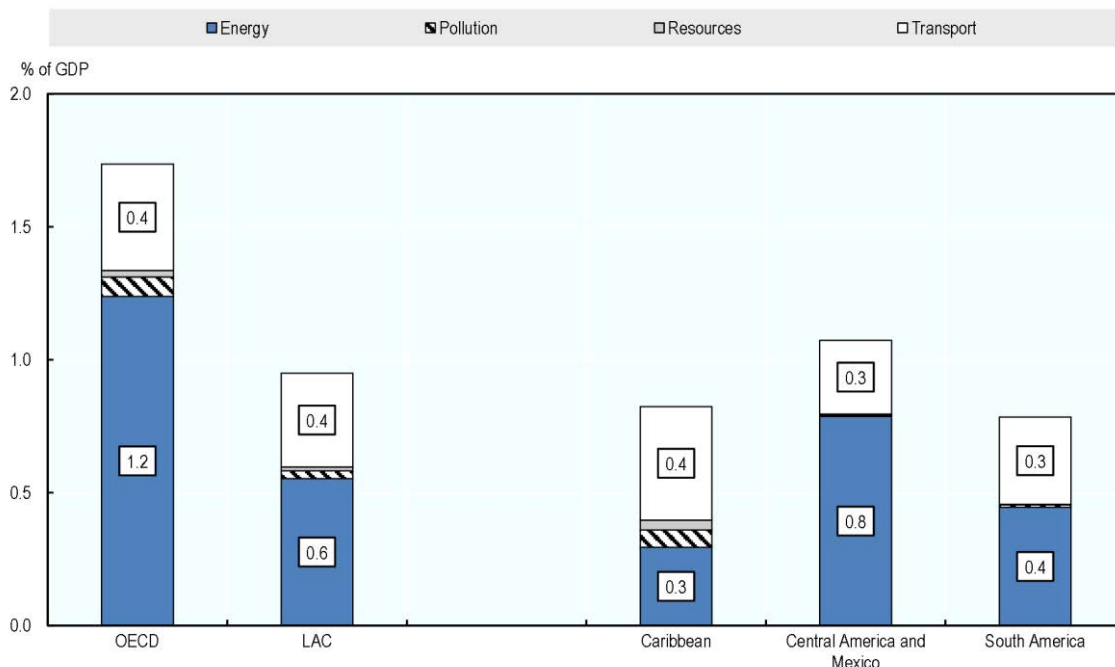
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In 2024, revenue from energy taxes (most commonly excises on diesel and petrol) generated the highest share of ERTR in the LAC region. Revenue from energy taxes amounted to 0.6% of GDP on average, while revenue from taxes on motor vehicles and transport services amounted to 0.4% of GDP and represented most of the remainder. Revenue from taxes levied on other environmentally related bases was negligible (less than 5% of total ERTR). ERTR was higher in the OECD than in the LAC region in 2024 across the different bases, notably for energy-related taxes, which amounted to 1.2% of GDP in the OECD (OECD, 2026<sup>[58]</sup>).

There were notable differences in the composition of ERTR across the LAC sub-regions in 2024 on average (Figure 1.19). Energy-related taxes accounted for the highest share of ERTR in Central America and Mexico (0.8% of GDP out of a total of 1.1%); energy- and transport-related taxes were similar in South America at 0.4% and 0.3% of GDP respectively in 2024, and transport-related taxes represented the highest share of ERTR in the Caribbean, at around 0.4% of GDP. Transport-related tax revenue for most Caribbean countries was mainly sourced from travel or departure taxes, an important source of revenue for tourism-reliant countries.

**Figure 1.19. Environmentally related tax revenue in the OECD, LAC and sub-regional averages by main tax base, 2024**

Percentage of GDP



Note: The LAC average represents the unweighted average of 27 LAC countries included in this publication and excludes Cuba and Venezuela due to data issues. The OECD average represents the unweighted average of 38 OECD member countries. Costa Rica, Chile, Colombia and Mexico are also member countries of the OECD and thus are incorporated in both averages.

Source: PINE database for Chile, Colombia and Mexico, and authors' calculations for other countries based on OECD et al. (2026<sup>[5]</sup>), Chapter 4.

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## Taxes by level of government

In LAC countries, tax revenue is collected predominantly by central or federal entities. Sub-national public spending is financed through transfers from upper to lower levels of government to a greater extent than in OECD countries. Countries covered in this report exhibit varied structural configurations: Argentina, Brazil, Mexico and Venezuela have federal systems whereas the others are unitary states.

Where sub-national data for LAC countries is available, tax revenue collected by central government accounted for more than two-thirds of the total collections, whereas the corresponding figure for OECD countries was about 60% (2023 figure). Brazil is a notable exception: central government tax revenue amounted to 42.5% of tax collected in 2024 (Table 1.4).

There are two statistical issues to consider when comparing the attribution of revenue for LAC countries with that of OECD members. First, revenue of both groups has been attributed to different levels of government according to guidelines set out in the 2008 System of National Accounts (SNA).<sup>6</sup> The second issue is that some LAC countries lack tax revenue statistics at sub-national level.

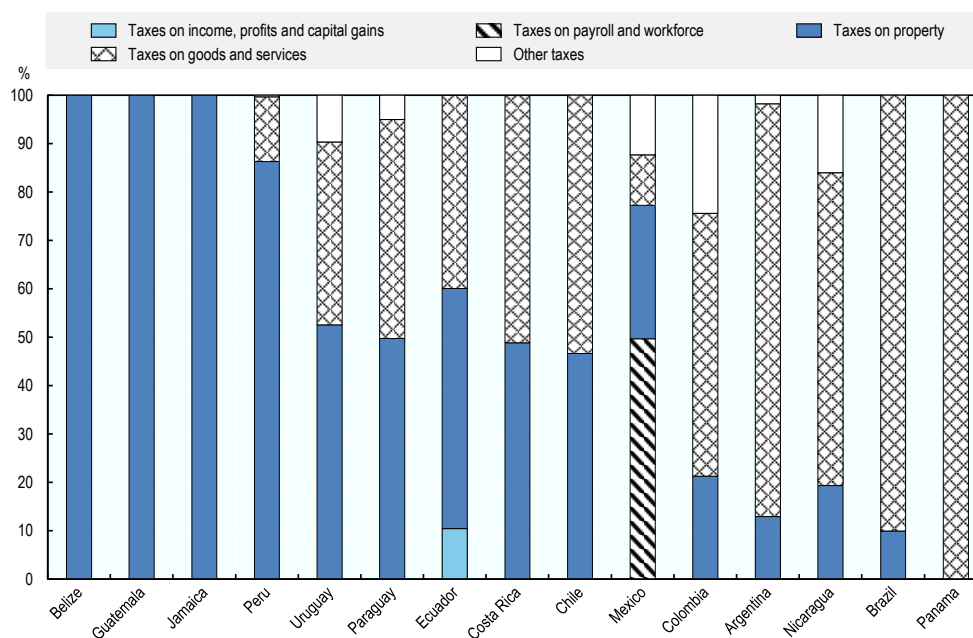
For the 19 LAC countries in this report for which sub-national data is available, the share of sub-national tax revenue in total tax revenue was below 8.0% in 2024 except in Argentina, Brazil and Colombia. State and local governments in federal systems tend to raise more substantial own revenue than under unitary

states. In Brazil, states and municipalities collect about a third of total tax revenue, indicating a significant degree of decentralisation of tax collection. A large part of the VAT (ICMS – *imposto sobre operações relativas à circulação de mercadorias e prestação de serviços de transporte interestadual e intermunicipal e de comunicação*) is collected at the state level. The VAT reform currently undertaken by Brazil will have a significant impact on the collection of VAT receipts in the future (OECD et al., 2025<sup>[14]</sup>).

Sub-national tax revenue in Argentina and Colombia accounts for more than 15% of total tax revenue. Argentina has a significant collection at state level, due in part to the provincial sales tax (*impuesto sobre los ingresos brutos*). As a percentage of GDP, sub-national tax revenue ranged from less than 0.1% in Belize and Guyana to 9.9% in Brazil in 2024 and the median value was 0.4% of GDP. Low sub-national tax revenue across the LAC region reflects the fact that sub-national governments tend to have a relatively narrow range of taxes under their jurisdiction. The taxes most frequently assigned to sub-national entities are property taxes, motor-vehicle licenses, taxes on specific services and municipal fees. The revenue-generation potential of these instruments is limited relative to the tax bases under central jurisdiction, such as VAT and income taxes.

In 2024, all subnational tax revenue in Belize, Guatemala and Jamaica, and more than half of tax revenue collected at the sub-national level in Peru, Uruguay, Ecuador and Paraguay, was sourced from property taxes (Figure 1.20). All other countries in the region rely principally on taxes on goods and services. Mexico is the only country that also collected revenue from different tax bases. In 2024, nearly half of sub-national tax revenue in Mexico came from payroll taxes. In OECD countries, sub-national entities tend to have much broader potential tax bases. A substantial proportion of revenue collection by sub-national governments in OECD countries is generated by taxes on income and profits (representing more than a third of the total collected at sub-national level on average).

**Figure 1.20. Tax mix of sub-national tax revenue in LAC countries, 2024**



Note: Figures for Antigua and Barbuda, The Bahamas, Barbados, Bolivia, Cuba, Dominican Republic, El Salvador, Guyana, Honduras, Saint Lucia, Trinidad and Tobago, and Venezuela are excluded as either the sub-national tax revenue data or the breakdown of sub-national tax revenue data by the main type of tax category is not available. Figures exclude local government revenues for Argentina but include provincial revenues. Data for Nicaragua, Panama and Uruguay are estimated for 2024.

Source: Authors' calculations based on OECD et al. (2026<sup>[5]</sup>), Chapter 5.

The COVID-19 crisis highlighted the need for structural reforms to improve the collection and enhance the sources of revenue at sub-national level. Options for doing so include improvements in information and statistics regarding the revenue from these taxes, the administrative capacity to collect at the local level, effective co-ordination with national authorities, and promotion of sustainable sources of tax revenue at this level (Nieto-Parra and Orozco, 2020<sup>[60]</sup>).

Low tax revenue at the sub-national level in LAC countries may result from a lack of administrative and technical capacity. Property taxes require sophisticated systems and information, and collecting this revenue is expensive. Appropriate property registers are lacking in many countries; where they exist, they are rarely updated (Canavire-Bacarreza, Martínez-Vázquez and Sepúlveda, 2012<sup>[61]</sup>; OECD et al., 2023<sup>[19]</sup>). As a result, tax authorities lack access to accurate valuations of lands and buildings; real estate registries are often reluctant to share this information. Property tax also suffers from a high level of informality: buildings are constructed without permits, properties are not registered and reported prices of some real estate transactions are falsified. As property tax is one of the most controversial taxes with citizens and has high political costs, politicians are often unwilling to invest sufficient resources to raise revenue via this instrument.

Table 1.4. Attribution of tax revenue to sub-sectors of general government in LAC countries

Percentage of total tax revenue

	Central government			State or regional government			Local government <sup>1</sup>			Social security funds		
	1995	2015	2024	1995	2015	2024	1995	2015	2024	1995	2015	2024
<b>Federal countries</b>												
Argentina	62.0	61.9	64.8	17.4	17.9	18.5	..	..	..	20.6	20.2	16.7
Brazil	42.5	43.0	44.7	30.8	27.1	26.6	3.4	5.3	6.3	23.3	24.6	22.4
Mexico	74.8	81.2	81.1	2.1	3.2	3.2	1.4	1.4	1.4	21.7	14.2	14.3
Venezuela <sup>3</sup>	94.6		..	..	..	..	..	..	..	5.4		..
<b>Regional countries</b>												
Colombia <sup>4</sup>	63.0	75.2	74.7	6.7	4.8	4.8	8.5	12.0	12.5	21.9	8.0	8.0
<b>Unitary countries</b>												
Antigua and Barbuda <sup>2</sup>	100.0	86.7	86.9				..	..	..	..	13.3	13.1
The Bahamas <sup>2</sup>	92.5	89.9	93.1				..	..	..	7.5	10.1	6.9
Barbados	89.5	84.5	89.1				..	..	..	10.5	15.5	10.9
Belize	94.9	93.8	92.1				0.5	0.5	0.4	4.6	5.7	7.4
Bolivia	96.4	78.3	74.3				3.6	2.6	3.2	..	19.1	22.5
Chile <sup>3</sup>	90.8	87.3	87.5				5.9	7.3	7.9	3.3	5.4	4.6
Costa Rica <sup>3</sup>	74.7	68.3	68.7				1.4	3.3	3.0	23.9	28.3	28.3
Cuba <sup>5</sup>	..	100.0	100.0				..	..	..	10.7	13.0	16.2
Dominican Republic	99.4	99.8	99.4				..	..	..	0.6	0.2	0.6
Ecuador <sup>2</sup>	77.6	80.3	81.0				3.9	2.5	2.8	18.5	17.2	16.2
El Salvador	82.3	86.5	89.3				..	1.6	0.9	17.7	11.9	9.8
Guatemala	85.7	84.4	84.9				0.6	1.0	1.3	13.7	14.5	13.8
Guyana	94.8	92.9	94.1				..	0.0	0.0	5.2	7.1	5.9
Grenada	..	100.0	100.0				..	..	..	..	..	..
Honduras	88.7	85.4	84.0				2.9	1.8	2.3	8.4	12.8	13.6
Jamaica	100.0	95.8	94.4				..	1.6	1.0	0.0	2.6	4.6
Nicaragua <sup>2</sup>	84.7	72.3	74.7				1.1	6.6	5.8	14.2	21.1	19.5
Panama <sup>2</sup>	74.9	70.8	64.5				..	1.8	1.8	25.1	27.5	33.7
Paraguay	92.9	72.6	75.6				..	3.4	2.2	7.1	24.0	22.2
Peru	89.5	86.7	87.6				..	2.1	1.9	10.5	11.2	10.5
Saint Lucia <sup>2</sup>	100.0	90.7	90.4				..	..	..	..	9.3	9.6
Suriname	..	100.0	98.5				..	..	..	..	..	1.5
Trinidad and Tobago	97.8	93.3	92.0				..	..	..	2.2	6.7	8.0
Uruguay <sup>2</sup>	66.2	70.4	69.8				7.4	4.5	5.1	26.4	25.1	25.1

.. Not available

1. The data exclude local government revenues for Antigua and Barbuda, Argentina (but include provincial revenues), The Bahamas, Barbados, Cuba, Grenada, the Dominican Republic, Saint Lucia, Suriname, Trinidad and Tobago, and Venezuela as the data are not available. Local government revenue data have been available since 1991 for Nicaragua, since 1994 for Bolivia, since 1995 for Guatemala, since 1998 for Jamaica, since 1999 for Panama, since 2000 for Peru, since 2002 for El Salvador and Guyana, since 2006 for Paraguay and since 1990 for all other countries.

2. The data include the following estimations: Antigua and Barbuda (social security contributions for 2019-24), The Bahamas (social security contributions for 2022-24), Belize (social security contributions for 2024), Nicaragua (local tax revenues for 2021-24), Panama (local tax revenues for 2023 and 2024) and Saint Lucia (social security contributions for 2021-24). See the corresponding country tables for more information.

3. Income tax revenue breakdown, social security contributions and oil tax revenues data between 2014 and 2017 and all data from 2018 are not available. The breakdown by sub-sectors of general government is not available for those years.

4. Colombia is constitutionally a unitary country with high autonomy of its territorial entities.

5. Data for sub-sectors of general government in Cuba are only available between 2002 and 2012.

Source : OECD et al. (2026<sup>[5]</sup>), Table 3.11.

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## Notes

<sup>1</sup> The OECD figure for 2024 is provisional and is based on preliminary data provided for (OECD, 2024<sup>[48]</sup>).

<sup>2</sup> VAT was introduced in 1991 in Jamaica, 1997 in Barbados, 2006 in Belize (the General Sales Tax), 2007 in Guyana and Antigua and Barbuda, 2010 in Grenada, 2012 in Saint Lucia, in 2015 in The Bahamas, in 2023 for Suriname.

<sup>3</sup> The year of comparison is 2023 as the average tax structure for OECD countries in 2024 is not available at the time of writing.

<sup>4</sup> Although environmentally related tax revenues are not separately identified in the standard OECD classification of tax revenues, they can be identified through the detailed list of specific taxes included for most countries within this overarching classification. It is on this basis that they are included in the OECD Policy Instruments for the Environment (PINE) database (OECD, 2026<sup>[58]</sup>). In 2020, the OECD started the collection of Environmentally Related Tax Revenue (ERTR) accounts in line with the System of Environmental and Economic Accounting and ERTR accounts are disaggregated by industries and households (OECD, 2021<sup>[62]</sup>).

<sup>5</sup> Both LAC and OECD figures refer to unweighted averages comprising 27 countries for the LAC region and 38 countries for the OECD.

<sup>6</sup> This means that revenues are generally attributed to the level of government that exercises the authority to impose the tax or has the final discretion to set and vary the tax rate. This has implications for situations where one level of government collects tax revenues and transfers them in whole or in part to other levels. Regional examples of this type of mechanism are the Co-participation Law in Argentina, federal participations in Mexico (mandated in the Fiscal Co-ordination Law) and participation funds in Brazil (defined in Article 159 of the Constitution).

# 2 Fiscal revenues from non-renewable natural resources in Latin America and the Caribbean

## Principal findings

**Market volatility contributed to a marked decline in fiscal revenues from oil and natural gas during 2024.** Total revenues fell 22%, from USD 90.7 billion in 2023 to USD 71.1 billion. While several countries were affected, the annual result was strongly influenced by Colombia, due to the reversion of certain tax provisions, and Trinidad and Tobago, where natural gas future prices used for determining the value of sales plunged. In relative terms, total revenues fell from an average of 4.1% of GDP in 2023 to 3.1% of GDP in 2024.

**Mining revenues also trended lower in 2024, as global economic growth decelerated and international supply outpaced demand.** For the year, total mining revenues declined 19%, from USD 22.7 billion in 2023 to USD 18.4 billion in 2024. As with oil and gas revenues, this was largely due to a sharp contraction in tax revenues in Colombia. On a relative basis, revenues declined from 0.55% of GDP in 2023 to 0.47% of GDP in 2024.

**Trends in fiscal revenues from oil and gas versus mining diverged in 2025.** Oil markets were characterised by significant oversupply in 2025, resulting in a sharp decline in reference prices for Brent and West Texas Intermediate. As a result, oil and gas revenues are projected to decline moderately, reaching an average of 3.0% of GDP. In contrast, mining revenues are estimated to have surged, reaching 0.63% of GDP, supported by the exceptional rise in gold, silver and, to a lesser extent, copper prices.

## Hydrocarbon revenues fell sharply in Latin America and the Caribbean in 2024

Global energy markets experienced significant volatility in 2024, reflecting heightened concern about macroeconomic conditions and disruptions caused by geopolitical conflicts. Prices for Brent and West Texas Intermediate, the principal reference prices for crude oil, stabilised in the first months of the year, supported by production cuts implemented by OPEC and its allied countries (OPEC+). In November 2023, the group had voluntarily withdrawn 2.2 million barrels per day from the market, cuts that were subsequently extended throughout the remainder of the year. Prices were also supported by disruptions to global oil trade as attacks in the Red Sea and the Gulf of Aden by the Houthis of Yemen forced tankers to be diverted around the Cape of Good Hope.

After reaching a high in April, oil prices trended lower for the remainder of the year. In part this reflected weakening macroeconomic fundamentals in some key economies weighing on oil demand (World Bank,

2024<sup>[1]</sup>). Nevertheless, record production levels in the United States and higher output in Latin America and the Caribbean (LAC) helped to keep the overall market balanced, despite the actions taken by OPEC+ countries (Table 2.1). Despite this volatility, the prices for Brent and West Texas Intermediate fell just 2% on an annual average basis, masking sharp intra-year swings driven by shifting demand expectations and geopolitical disruptions.

**Table 2.1. Latin America and the Caribbean and selected country groupings: Crude oil and natural gas production and exports, 2023-2024**

Million barrels daily and billion standard cubic metres

Selected country groupings and countries	Crude oil						Dry natural gas					
	(million barrels daily)						(billion standard cubic meters)					
	Production			Exports			Production			Exports		
	2023	2024	2024-2023	2023	2024	2023-2023	2023	2024	2024-2023	2023	2024	2024-2023
<b>Latin America and the Caribbean</b>	<b>8.6</b>	<b>8.8</b>	<b>0.2</b>	<b>4.7</b>	<b>4.8</b>	<b>0.1</b>	<b>190.3</b>	<b>188.1</b>	<b>-2.1</b>	<b>25.3</b>	<b>23.7</b>	<b>-1.6</b>
Argentina	0.6	0.7	0.1	...	...	...	43.4	46.8	3.4	2.3	2.5	0.1
Bolivia	0.02	0.02	0.0	...	...	...	12.3	11.2	-1.1	7.8	6.2	-1.6
Brazil	3.4	3.4	0.0	1.7	1.7	0.0	22.7	22.1	-0.6	0.1	0.0	-0.1
Colombia	0.8	0.8	0.0	0.5	0.5	0.0	11.0	10.1	-0.9	...	...	...
Ecuador	0.5	0.5	0.0	0.3	0.4	0.0	0.2	0.3	0.0	...	...	...
Guatemala	0.01	0.01	0.0	...	...	...	0.1	0.1	...	...	...	...
Guyana	0.4	0.6	0.2	0.4	0.6	0.2			...	...	...	...
Mexico	1.9	1.8	-0.1	1.1	0.8	-0.2	34.5	31.3	-3.2	0.0	0.2	0.2
Peru	0.04	0.04	0.0	...	...	...	13.8	13.6	-0.2	4.2	4.3	0.1
Trinidad and Tobago	0.1	0.1	0.0	0.1	0.1	0.0	26.0	25.3	-0.7	10.7	10.3	-0.4
Venezuela	0.8	0.9	0.1	0.6	0.7	0.1	24.0	25.4	1.4	...	...	...
Other LAC	0.05	0.05	0.0	0.1	0.1	0.0	2.3	2.1	-0.3	0.0	0.1	0.1
<b>Total World</b>	<b>82.1</b>	<b>82.0</b>	<b>-0.1</b>	<b>44.0</b>	<b>43.2</b>	<b>-0.7</b>	<b>4 155</b>	<b>4 218</b>	<b>62.9</b>	<b>1 231</b>	<b>1 241</b>	<b>9.4</b>
OPEC	29.2	29.1	0.0	19.7	19.0	-0.7	669	676	7.3	98	97	-0.6
Saudi Arabia	9.7	9.2	-0.5	6.7	6.0	-0.6	121	123	2.2	...	...	...
Non-OPEC	52.9	52.9	-0.1	24.3	24.2	0.0	3 486	3 542	55.5	1 133	1 143	10.0
Russian Federation	10.3	9.9	-0.4	4.6	4.5	-0.1	598	642	44.5	130	148	18.6
United States	12.9	13.2	0.3	4.1	4.1	0.0	1 070	1 069	-1.0	215	218	2.8

Source: Economic Commission for Latin America and the Caribbean (ECLAC), based on data from the U.S. Energy Information Administration (EIA) and Annual Statistical Bulletin 2025, Organization of the Petroleum Exporting Countries (OPEC).

Global natural gas markets registered significant declines in annual average benchmark prices, with European prices falling 16% and liquefied natural gas prices in Japan declining 11%, both continuing the downward trend that followed the 2022 price shock. Although annual average prices were lower than in the prior year, prices trended upward throughout 2024 itself, as global consumption outpaced production (World Bank, 2025<sup>[2]</sup>). The LAC region contributed to the overall contraction in natural gas production. In Bolivia, where natural gas production continues to trend lower as fields mature, exports were largely driven by a sharp decline in volumes shipped to Argentina and Brazil (Ministerio de Economía y Finanzas Públicas del Estado Plurinacional de Bolivia, 2025<sup>[3]</sup>). In Trinidad and Tobago, natural gas production was reduced by the closing of some wells operated by Shell and DeNovo, although this was partially offset by expanded production in other fields (Ministry of Finance of Trinidad and Tobago, 2024<sup>[4]</sup>).

Against this global backdrop, fiscal revenues from oil and gas exploration and production fell sharply in the LAC region in 2024. Overall revenues, derived from tax and non-tax instruments, dropped 22% in nominal terms, from USD 90.7 billion in 2023 to USD 71.1 billion in 2024 (Table 2.2). The decline was broad-based,

driven in absolute terms by losses in Brazil, Colombia and Mexico. Guyana was a notable exception, with a strong increase in revenues propelled by greater production and export volumes. In relative terms, average total revenues fell from 4.1% of GDP in 2023 to 3.1% of GDP in 2024, with equal reductions in tax and non-tax revenues. The average was heavily influenced by Trinidad and Tobago, given the importance of the oil and gas sector in the economy; excluding the country, average revenues declined more modestly, from 3% to 2.8% of GDP.

**Table 2.2. Latin America and the Caribbean (10 countries): General government fiscal revenues from oil and gas exploration and production, by type of revenue, 2023-2024**

Percentage points of GDP and percentages

Country	Billions of US dollars			Percentage of GDP								
	Total revenues			Total revenues			Tax revenues			Non-tax revenues		
	2023	2024	2024/2023 (%)	2023	2024	2024/2023 (p.p. of GDP)	2023	2024	2024/2023 (p.p. of GDP)	2023	2024	2024/2023 (p.p. of GDP)
Argentina	3.0	3.0	0	0.5	0.5	0.01	0.1	0.0	-0.01	0.4	0.4	0.0
Bolivia (Plur. State of)	1.3	1.1	-18	3.0	2.4	-0.6	0.1	0.1	0.0	2.8	2.2	-0.6
Brazil	38.2	32.9	-14	1.7	1.5	-0.2	0.6	0.4	-0.2	1.1	1.1	-0.1
Colombia	12.4	7.4	-40	3.4	1.8	-1.6	1.2	0.4	-0.8	2.1	1.3	-0.8
Ecuador	9.1	9.4	3	7.5	7.5	0.0	...	...	...	7.5	7.5	0.0
Guatemala	0.03	0.03	-3	0.03	0.02	0.00	0.02	0.01	-0.002	0.01	0.01	0.00
Guyana	1.6	2.6	60	9.5	10.4	0.9	...	...	...	9.5	10.4	0.9
Mexico	19.7	11.5	-42	1.1	0.6	-0.5	0.02	0.02	0.00	1.1	0.6	-0.5
Peru	2.1	1.7	-18	0.8	0.6	-0.2	0.3	0.2	-0.1	0.5	0.4	0.0
Trinidad and Tobago	3.3	1.6	-53	13.3	6.1	-7.2	7.6	4.2	-3.4	5.7	1.9	-3.8
<b>LAC</b>	<b>90.7</b>	<b>71.1</b>	<b>-22</b>	<b>4.1</b>	<b>3.1</b>	<b>-1.0</b>	<b>1.0</b>	<b>0.5</b>	<b>-0.5</b>	<b>3.1</b>	<b>2.6</b>	<b>-0.5</b>

Note: Revenue-to-GDP ratios for the LAC region correspond to a simple average of the countries included in the sample. Figures may not sum due to rounding. Data for Mexico correspond to federal government oil revenues; they exclude own revenues of Pemex, the State-owned oil and gas producer. Data for Ecuador correspond to oil revenues of the non-financial public sector derived from exports of crude oil. Data for Guyana refers to revenues deposited in the Natural Resource Fund.

Source: Economic Commission for Latin America and the Caribbean (ECLAC), based on data from ECLAC's Fiscal Revenues from Non-Renewable Natural Resources in Latin America and the Caribbean database.

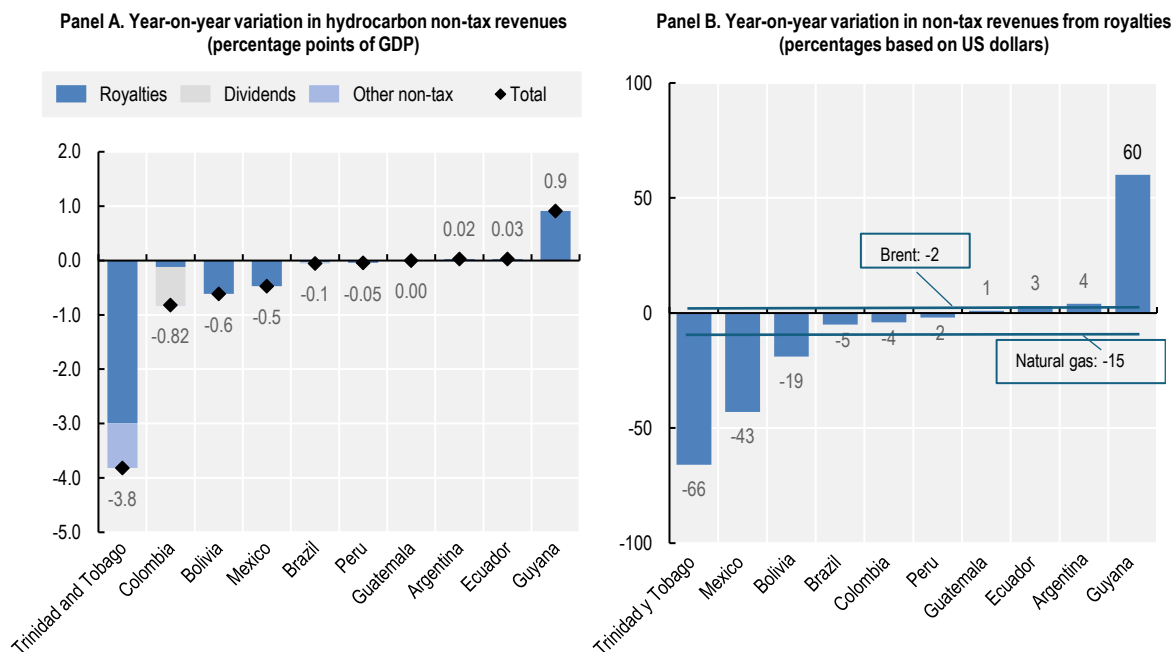
The regional decline in hydrocarbon tax revenues was driven largely by Trinidad and Tobago, and to a lesser extent Colombia (Table 2.2). In Trinidad and Tobago, corporate income tax (CIT) payments contracted sharply, reflecting lower prices and production volumes alongside the use of capital-expenditure-related tax benefits to offset current-year liabilities (Ministry of Finance of Trinidad and Tobago, 2024<sup>[4]</sup>). In Colombia, the decline stemmed from a Constitutional Court ruling in November 2023 that oil and natural gas royalty payments were deductible from CIT, reversing a non-deductibility provision introduced in the 2022 tax reform. Tax revenues had surged during 2023 while the provision was in force, but the ruling converted past payments into large pre-payments that significantly reduced year-end liabilities or, in some cases, resulted in refunds (Minhacienda Colombia, 2025<sup>[5]</sup>).

Royalty payments, which dominate hydrocarbon non-tax revenues, were relatively stable in most countries (Figure 2.1). More significant declines were associated with softer production and falling prices. In Trinidad and Tobago, the drop in royalties broadly tracked the futures prices used to settle liquefied natural gas exports: the National Balancing Point futures price fell 29.4% and the Japan-Korea Marker futures price dropped 47.1% during fiscal year 2024 (Ministry of Finance of Trinidad and Tobago, 2024<sup>[4]</sup>). In Mexico, federal support measures for Pemex, including waivers of certain Shared Utility Right and Hydrocarbon Extraction Right payments, also weighed on recorded revenues (SHCP, 2025<sup>[6]</sup>). Guyana stood apart, with

hydrocarbon revenues expanding substantially as production gained momentum. In Colombia, Ecopetrol's dividend payments reflected the company's weaker 2023 profits.


**Figure 2.1. Latin America and the Caribbean (10 countries): Year-on-year variation in general government non-tax revenues from oil and gas exploration and production, 2023-2024**

Percentage points of GDP and percentages



Note: Data for Mexico correspond to federal government oil revenues; they exclude own revenues of Pemex, the State-owned oil and gas producer. Data for Ecuador correspond to oil revenues of the non-financial public sector derived from exports of crude oil. Data for Guyana refers to revenues deposited in the Natural Resource Fund

Source: Economic Commission for Latin America and the Caribbean (ECLAC), based on data from ECLAC's Fiscal Revenues from Non-Renewable Natural Resources in Latin America and the Caribbean database.

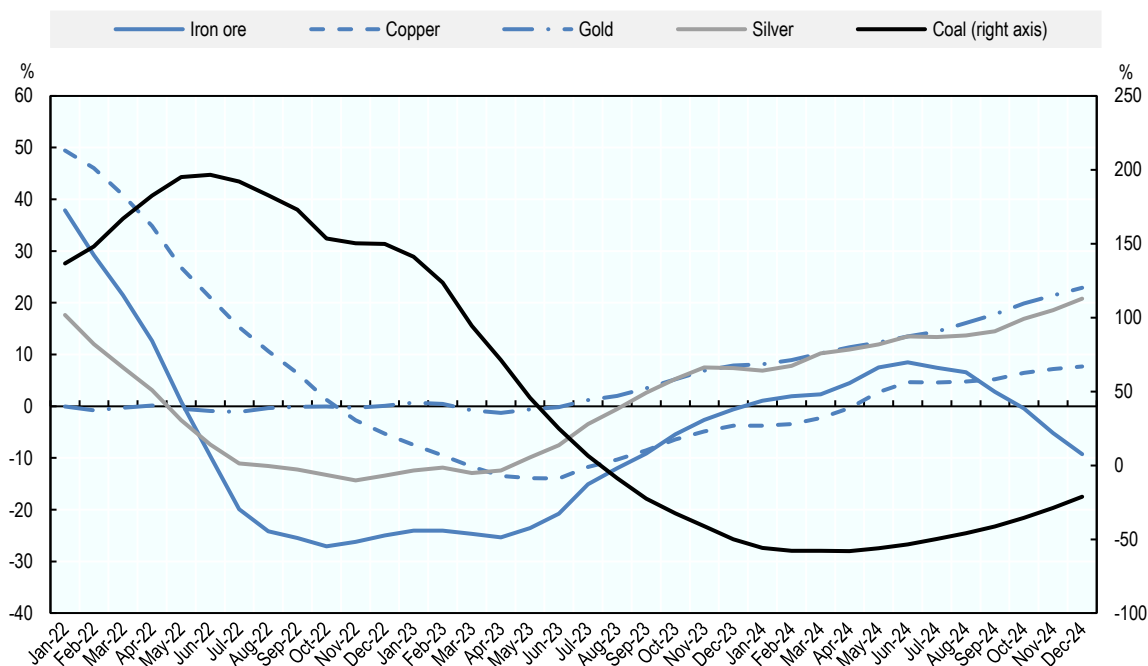
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## Trends in fiscal revenues from mining varied significantly in 2024


Dynamics in global metals and minerals markets in 2024 reflected the interplay of prevailing macroeconomic conditions and ongoing structural shifts in both production and demand. Demand for metals and minerals was conditioned by decelerating global growth and industrial activity, especially in emerging and developing Asia, but also in the United States (World Bank, 2024<sup>[1]</sup>). The persistence of relatively tight monetary policy continued to weigh on construction activity. In China, the protracted downturn in the property sector contributed to this trend; steel production contracted by 1.7% for the year, depressing demand for iron ore, whose prices declined in the second half of the year (World Steel Association, 2025<sup>[7]</sup>) (Figure 2.2). Nevertheless, overall demand for critical metals and minerals such as copper and lithium continued to grow, driven by the adoption of low-carbon technologies such as electric vehicles, solar photovoltaic panels and battery storage solutions (IEA, 2025<sup>[8]</sup>). Thermal coal, in contrast, continued a downward trend – although with signs of recovery – in 2024, as natural gas markets in Europe stabilised.

**Figure 2.2. Year-on-year variation of international spot prices for selected metals and minerals, 2023-2024**

Percentages based on 12-month moving average



Source: Economic Commission for Latin America and the Caribbean (ECLAC), based on World Bank Commodity Price Data (The Pink Sheet), World Bank.

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Price dynamics in 2024 were also shaped by geopolitical conflicts and swings in market sentiment. Gold prices rose steadily throughout the year, reflecting its traditional role as a safe-haven asset in times of economic and geopolitical turmoil. Markets were also marked by pronounced volatility during the year. In May, the LME price for copper reached an all-time high of USD 10 899 per ton, as supply concerns – including the closure of the Cobre Panama mine in late 2023 and a decision by Chinese smelters to curtail refined output – coupled with forecasts for greater demand from low-carbon technologies, sparked a speculative inflow. Prices subsequently fell, but copper still ended the year with a year-on-year increase of 8%. China's announcement of a substantial economic stimulus package in September 2024 provided a temporary impulse to metals and minerals prices, but these gains were also largely erased by year end (World Bank, 2024<sup>[1]</sup>).

Mine output in the region grew for many metals and minerals during 2024, with significant differences across countries (Table 2.3). Copper rose, led by the ramp-up of Quebrada Blanca in Chile, though Peru's output was constrained by declining grades at maturing mines. Zinc retreated in Peru as the polymetallic Antamina mine moved into lower-zinc ore zones. Gold rose sharply in Peru on new leaching technology at Yanacocha, and in the Dominican Republic as Pueblo Viejo's expansion ramped up.

In Chile, the full start-up of the Salares Norte gold mine was disrupted by severe weather (Gold Fields, 2024<sup>[9]</sup>). Silver surged in Peru as the Yumpag and Uchucchacua mines entered full production and recovered in Mexico as Peñasquito resumed operations after a strike in 2023. Brazil's iron ore continued its post-Brumadinho recovery, bolstered by greater output by Vale. Colombian thermal coal fell as lower prices and shifting demand toward distant Asian markets squeezed margins. Lithium expanded across the region, led by the ramp-up of the Caucharí-Olaroz plant in Argentina and the Grota do Cirilo mine in Brazil.

**Table 2.3. Latin America and the Caribbean (11 countries): Mine production, by country and product, 2023-2024**

Thousands of metric tonnes and percentages

Metals and minerals	Year and percentage change	Production in thousands of metric tonnes unless otherwise specified											
		LAC-11	Argentina	Bolivia (Plur. State of)	Brazil	Chile	Colombia	Dominican Republic	Ecuador	Jamaica	Mexico	Nicaragua	Peru
Copper	2023	9 056	19	4	376	5 250	7	10	127		509		2 755
	2024	9 255	15	5	379	5 506	8	11	107		489		2 736
	% change	2.2	-21.6	27.4	0.8	4.9	14.5	14.5	-15.4		-4.0		-0.7
Zinc	2023	2 496		492	194	22	25	11			283		1 469
	2024	2 460		518	185	32	30	12			413		1 271
	% change	-1.4		5.4	-4.4	44.9	17.8	7.0			45.8		-13.5
Lead	2023	511		103							134		273
	2024	576		113							172		291
	% change	12.8		9.6							28.1		6.6
Tin	2023	63		19	19								26
	2024	70		21	17								32
	% change	10.3		13.4	-10.8								23.2
Nickel	2023	179			72		88	18					
	2024	156			67		89	0					
	% change	-12.6			-6.8		0.3	-100.0					
Iron ore	2023	473 506			436 881						23 639		12 986
	2024	478 049			450 062						14 677		13 309
	% change	1.0			3.0						-37.9		2.5
Thermal coal	2023	58 444					58 444						
	2024	53 524					53 524						
	% change	-8.4					-8.4						
Bauxite / alumina	2023	37 619			32 032					5 587			
	2024	37 417			31 848					5 569			
	% change	-0.5			-0.6					-0.3			
Lithium	2023	69	9		15	45							
	2024	91	14		26	51							
	% change	31.4	63.0		71.0	12.0							
Gold (metric tonnes)	2023	456	39	47	55	37	61	18	15		70	13	101
	2024	458	39	53	51	36	57	19	16		68	12	108
	% change	0.5	1.7	13.9	-8.4	-4.1	-7.5	5.2	4.3		-2.9	-6.2	7.1
Silver (metric tonnes)	2023	10 277	780	1 345		1 378	52	52			3 593	37	3 041
	2024	11 163	711	1 486		1 224	57	56			4 078	39	3 511
	% change	8.6	-8.8	10.5		-11.2	10.2	7.7			13.5	6.7	15.4

Source: Economic Commission for Latin America and the Caribbean (ECLAC), on the basis of Cámara Argentina de Empresas Mineras; Instituto Nacional de Estadísticas del Estado Plurinacional de Bolivia; Agência Nacional de Mineração do Brasil; Comisión Chilena de Cobre (Cochilco); Agencia Nacional de Minería de Colombia; Oficina Nacional de Estadística de la República Dominicana; Banco Central del Ecuador; Instituto Nacional de Estadística y Geografía de México; Banco Central de Nicaragua, Ministerio de Energía y Minas de Perú; Energy Institute; Lundin Gold; and, Tongling Nonferrous Metals.

Despite the uptick in prices for some metals and minerals and rising production levels, fiscal revenues from mining contracted in the region during 2024. Total revenues, from both tax and non-tax sources, fell 19% in nominal terms, from USD 22.7 billion in 2023 to USD 18.4 billion in 2024 (Table 2.4). However, this outturn was principally due to the collapse of mining revenues in Colombia, reflecting the confluence of

low prices and the reversion of certain tax provisions. Excluding Colombia, overall revenues in dollar terms were essentially stable, supported by growth in Peru. In relative terms, total revenues retreated from an average of 0.55% of GDP in 2023 to 0.47% of GDP. This decline was equally shared across tax and non-tax revenues, again reflecting the strong impact of Colombia on the regional results. Chile also stands out as a sharp increase in tax revenues offset a larger decline in non-tax revenues caused principally by lower lithium revenues.

**Table 2.4. Latin America and the Caribbean (12 countries): General government revenues from mining, 2023-2024**

Billions of US dollars, percentage, percentage of GDP and percentage points of GDP

Country	Billions of US dollars			Percentage of GDP								
	Total revenues			Total revenues			Tax revenues			Non-tax revenues		
	2023	2024	2024/2023 (%)	2023	2024	2024/2023 (p.p. of GDP)	2023	2024	2024/2023 (p.p. of GDP)	2023	2024	2024/2023 (p.p. of GDP)
Argentina	0.2	0.3	31	0.03	0.04	0.01	0.02	0.02	0.01	0.01	0.02	0.00
Bolivia (Plur. State of)	0.4	0.5	10	0.97	1.03	0.06	0.44	0.47	0.03	0.54	0.56	0.03
Brazil	4.4	4.2	-4	0.20	0.19	-0.01	0.11	0.11	0.00	0.09	0.08	-0.01
Chile	6.2	6.0	-3	1.84	1.81	-0.03	0.90	1.18	0.28	0.94	0.63	-0.30
Colombia	5.0	0.8	-84	1.37	0.19	-1.18	0.91	-0.03	-0.95	0.46	0.23	-0.23
Dominican Republic	0.1	0.2	175	0.07	0.18	0.11	0.06	0.16	0.09	0.00	0.02	0.02
Ecuador	0.5	0.5	2	0.39	0.38	0.00	0.24	0.22	-0.02	0.15	0.16	0.02
Guatemala	0.01	0.01	-21	0.01	0.01	0.00	0.01	0.01	0.00	0.00	0.00	0.00
Jamaica	0.01	0.01	-52	0.07	0.03	-0.04	0.00	0.01	0.01	0.07	0.02	-0.05
Mexico	3.5	3.1	-10	0.19	0.17	-0.02	0.19	0.17	-0.02	...	...	...
Nicaragua	0.1	0.1	18	0.61	0.65	0.04	0.43	0.47	0.04	0.18	0.18	0.00
Peru	2.4	2.8	17	0.87	0.94	0.07	0.64	0.72	0.08	0.22	0.21	-0.01
<b>LAC</b>	<b>22.7</b>	<b>18.4</b>	<b>-19</b>	<b>0.55</b>	<b>0.47</b>	<b>-0.08</b>	<b>0.33</b>	<b>0.29</b>	<b>-0.04</b>	<b>0.22</b>	<b>0.18</b>	<b>-0.04</b>

Note: Revenue-to-GDP ratios for Latin America and the Caribbean corresponds to a simple average of the countries included in the sample. Figures may not sum due to rounding. In the case of Chile, tax revenues correspond to payments of the CIT and the specific mining tax by the group of the 10 largest mining companies (GMP-10); non-tax revenues refer to dividends paid by Codelco to the treasury and property rents received by the central government from the participation of the State in lithium sales as established in contracts with SQM Salar S.A. and Albemarle Ltda.

Source: Economic Commission for Latin America and the Caribbean (ECLAC), based on data from ECLAC's Fiscal Revenues from Non-Renewable Natural Resources in Latin America and the Caribbean database

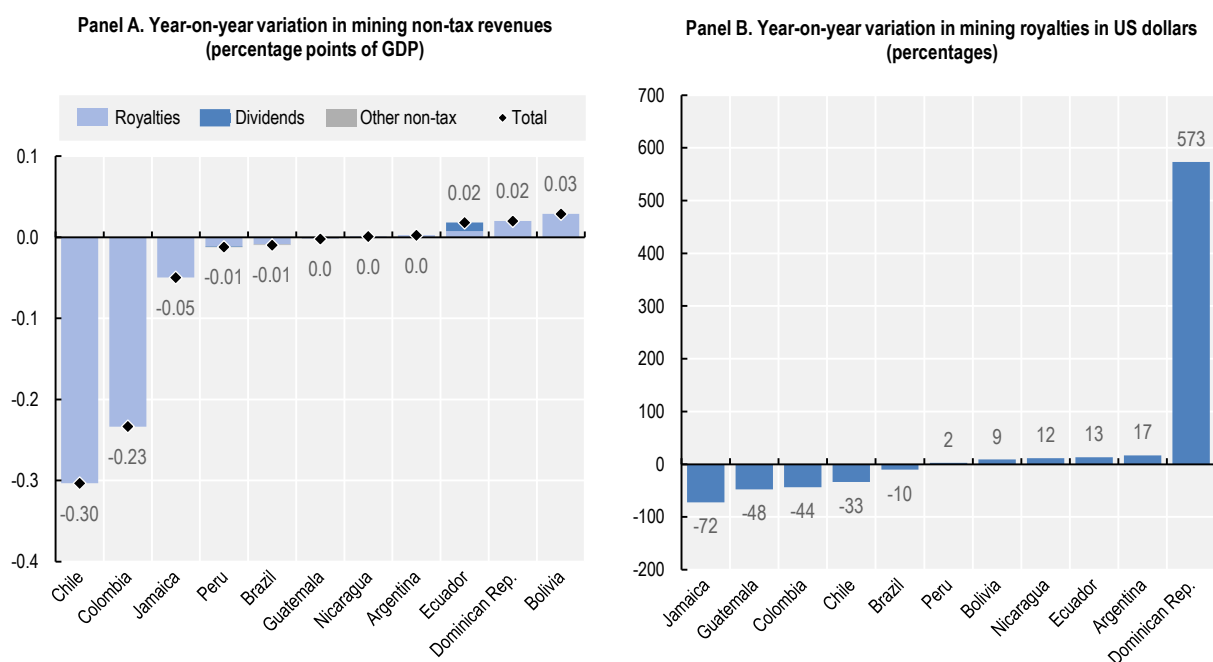
The regional trend in mining tax revenues was largely explained by Chile, Colombia and Peru. In Chile, the increase of payments by the group of the largest 10 mining companies was largely due to the implementation of the Mining Royalty (Law No. 21 591), which came into force at the beginning of 2024 (Dipres, 2025<sub>[10]</sub>). The law established a two-component structure with a 1% ad-valorem tax on annual sales for companies producing more than 50 000 metric tonnes of fine copper complemented with a progressive tax on operating margins with rates from 8% to 26% for large companies depending on their sales volume and profitability. In Peru, CIT revenues from mining rose in 2024 despite weak regularisation payments made for fiscal year 2023 declarations, a year marked by a sharp decline in prices; strengthening copper prices in the second half of the year bolstered estimated tax payments (MEF Peru, 2025<sub>[11]</sub>).

These gains offset by the sharp reduction in tax revenues in Colombia. As highlighted previously, tax revenues surged in 2023 as royalty payments were made non-deductible for the calculation of CIT. The subsequent finding by the Constitutional Court that royalty payments were deductible meant that estimated tax payments in 2023, based on the non-deductibility clause, were well above the final tax year liabilities, leading to a net refund of tax revenues.

The trajectory of mining non-tax revenues was largely determined by the declines registered in Chile and Colombia (Figure 2.3). In Chile, lithium revenues fell precipitously as the price for lithium carbonate exports from South America contracted 79%, from an average of USD 42 549 per tonne in 2023 to just USD 12 156 per tonne (Cochilco, 2024<sup>[12]</sup>). A rise in revenues from the State's participation in the value of Codelco's copper exports was unable to offset this decline. In Colombia, coal royalty payments fell sharply in line with lower prices (-48.6% for Colombian thermal coal) and falling production at the Cerrejón mine (Minhacienda Colombia, 2025<sup>[5]</sup>). In Jamaica, revenues from the bauxite levy were impacted by hurricane Beryl, which caused significant damage to export infrastructure, and waivers on payments extended by the government (Ministry of Finance and Public Service of Jamaica, 2025<sup>[13]</sup>). In contrast, royalty payments in the Dominican Republic rose sharply in absolute terms, reflecting the resumption of full net smelter return payments by Pueblo Viejo after the company finished offsetting prepayments it had advanced to the government during the COVID-19 pandemic (DGII, 2025<sup>[14]</sup>).

**Figure 2.3. Latin America and the Caribbean (11 countries): Year-on-year variation in general government mining non-tax revenues, 2023-2024**

Percentage points of GDP and percentages



Source: Economic Commission for Latin America and the Caribbean (ECLAC), based on data from ECLAC's Fiscal Revenues from Non-Renewable Natural Resources in Latin America and the Caribbean database.

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## Trends in fiscal revenues from hydrocarbons and mining diverged in 2025

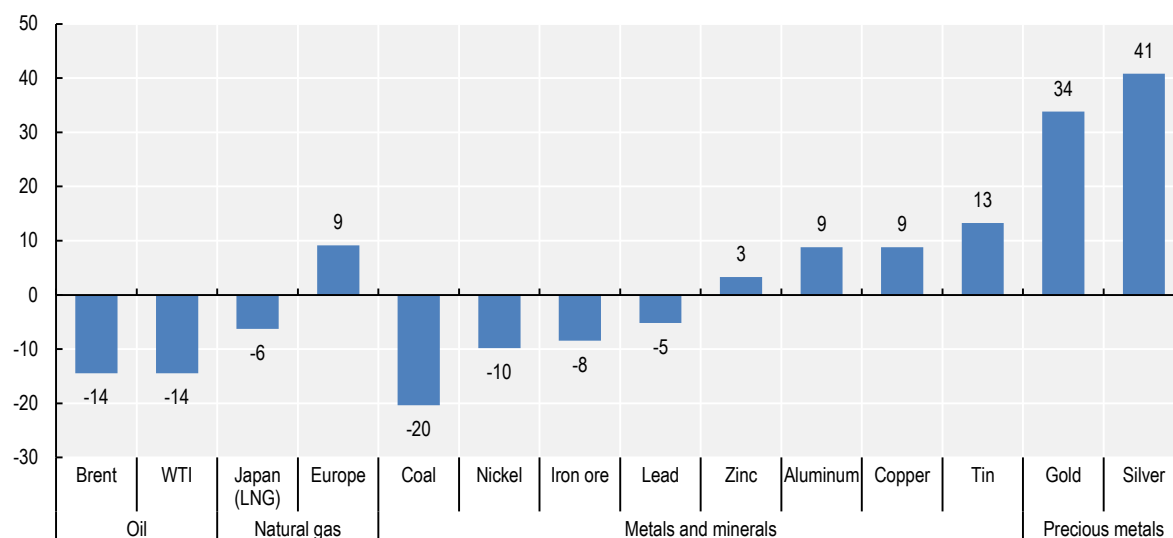
Global economic conditions in 2025 were shaped by a sharp escalation in trade tensions. The imposition of sweeping tariffs by the United States in April, followed by subsequent increases and partial rollbacks, resulted in a heightened level of market volatility. The protracted conflict in Ukraine and instability in the Middle East also contributed to increased uncertainty. Nevertheless, global economic activity remained

resilient and inflationary pressures stayed in check (IMF, 2025<sup>[15]</sup>). International trade surged, bolstered by the front-loading of purchases in response to policy changes and growing imports of electronic components used in the buildout of data centres for artificial intelligence services.

These dynamics notwithstanding, commodity price trends were mixed in 2025 (Figure 2.4). Oil prices continued to retreat as production volumes far exceeded demand (EIA, 2026<sup>[16]</sup>). Gold prices, in contrast, surged on the back of strong central bank and investor demand. Copper also registered a sharp increase, driven by supply disruptions and robust demand linked to AI infrastructure and solar photovoltaic deployment (World Bank, 2025<sup>[2]</sup>).

**Figure 2.4. Year-on-year variation in international spot prices for selected commodities, 2025**

Percentage



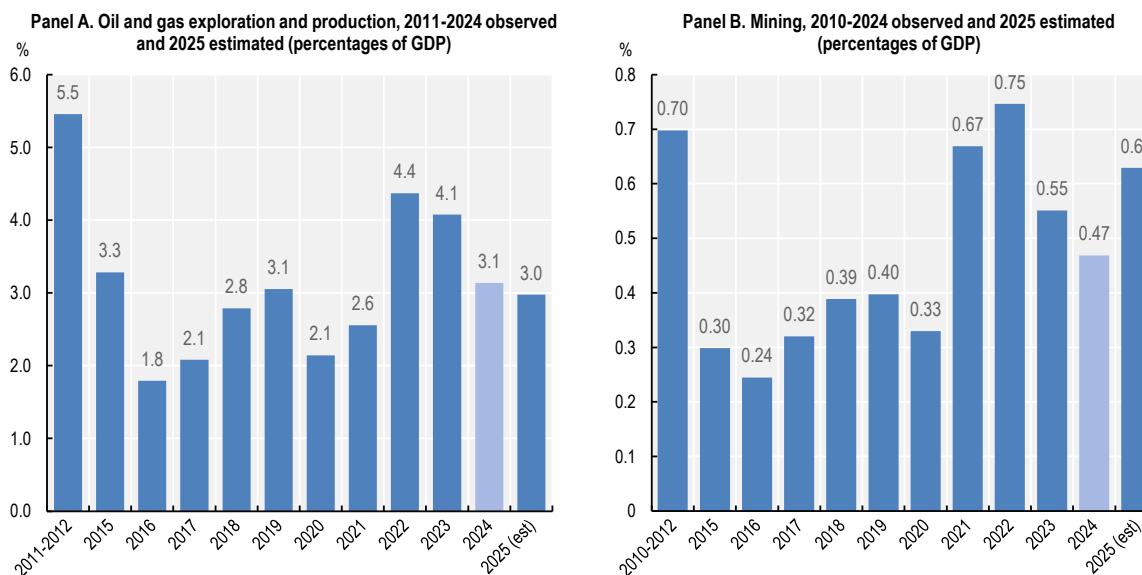
Economic Commission for Latin America and the Caribbean (ECLAC), based on World Bank Commodity Price Data [online] <https://www.worldbank.org/en/research/commodity-markets>.

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Oil and gas revenues and mining revenues moved in opposite directions in 2025. Hydrocarbon revenues are estimated to have declined moderately to an average of 3.0% of GDP, on the back of declines in several of the region's major producing countries (Figure 2.5). In Ecuador, oil revenues fell sharply as natural disasters caused multiple pipeline ruptures throughout the year (MEF Ecuador, 2026<sup>[17]</sup>). In March, a landslide ruptured the Trans-Ecuadorian Pipeline System (SOTE), triggering a large-scale oil spill, and a flood displaced the pipeline again in June. In early July, heavy rainfall led authorities to suspend operations of both the SOTE and the Heavy Crude Pipeline (OCP), leaving the country without pipeline capacity for several weeks until both lines resumed operations by the end of the month. The combined effect of these disruptions caused Ecuador's oil production to fall to its lowest level in 22 years. In contrast, in Brazil, the combination of strong production and the depreciation of the Real buffered the price shock to a large extent. In Trinidad and Tobago, revenues rose sharply, supported by a rebound in output and liquefied natural gas production (Ministry of Finance of Trinidad and Tobago, 2025<sup>[18]</sup>).


**Figure 2.5. Latin America and the Caribbean: General government revenues from oil and gas exploration and production and mining, 2010-2024 and 2025 estimated**

Percentage of GDP



Note: Data for Mexico correspond to federal government oil revenue, they exclude own revenues of Pemex, the State-owned oil and gas producer. In Ecuador to oil revenues of the non-financial public sector derived from exports of crude oil. In Guyana to revenues deposited in the Natural Resource Fund. In the case of Chile, tax revenues correspond to payments of the CIT and the specific mining tax by the group of the 10 largest mining companies (GMP-10); non-tax revenues refer to dividends paid by Codelco to the treasury and property rents received by the central government from the participation of the State in lithium sales as established in contracts with SQM Salar S.A. and Albemarle Ltda. Figures for 2025 are based on official sources, forecasts and estimates based on the 2025 annual variation in representative products applied to revenues in 2024. In Panel A countries include Argentina, Bolivia (Plurinational State of), Brazil, Colombia, Ecuador, Guatemala, Guyana, Mexico, Peru, and Trinidad and Tobago. In Panel B countries include Argentina, Bolivia (Plurinational State of), Brazil, Chile, Colombia, Dominican Republic, Ecuador, Guatemala, Jamaica, Mexico, Nicaragua, and Peru.

Source: Economic Commission for Latin America and the Caribbean (ECLAC), based on data from ECLAC's Fiscal Revenues from Non-Renewable Natural Resources in Latin America and the Caribbean database.

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In contrast, mining revenues are estimated to have risen sharply, reaching an average of 0.63% of GDP. This increase was driven principally by buoyant CIT receipts. There was a strong increase in payments associated with annual tax filings covering fiscal year 2024, which were bolstered by the higher realised prices for copper and gold (MEF Peru, 2026<sup>[19]</sup>). Likewise, estimated tax payments for the current fiscal year rose strongly, in line with favourable price dynamics. In Chile, this trend was given further impetus by the new Mining Royalty (Law No. 21 591), which came into effect in 2024 (Dipres, 2026<sup>[20]</sup>). Strong gold prices drove mining tax receipts up sharply in the Dominican Republic, with CIT receipts from the sector up 77.9% year-on-year; non-tax revenues were also bolstered by extraordinary payments of the net smelter return royalty (DGII, 2026<sup>[21]</sup>).

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# 3 Tax levels and tax structures, 1990-2024

In all of the following tables, a (..) indicates not available. The main series in this volume cover the years 1990 to 2024.

Figures referring to 1991-99, 2001-09, 2011-14, 2016-18 in Tables 3.1 to 3.2 and Tables 3.15 to 3.17, figures relating to 1991-99, 2001-09 and 2011-22 in Tables 3.5 to 3.10, and figures relating to 1990-94, 1996-04 and 2006-23 in Table 3.11 have been omitted because of lack of space. Complete series are, however, available online at <https://oe.cd/globalrevstats> and in the database OECD (2026), "Revenue Statistics in Latin America and the Caribbean: Comparative tables", *OECD Tax Statistics*, <http://data-explorer.oecd.org/s/e1>.

**Table 3.1. Total tax revenue as % of GDP, 1990-2024**

	1990	2000	2010	2015	2019	2020	2021	2022	2023	2024
Antigua and Barbuda <sup>1</sup>	..	11.0	18.8	18.9	17.6	19.2	18.6	18.1	17.9	19.8
Argentina	13.3	19.2	29.1	31.5	28.5	29.7	29.1	29.5	27.7	27.6
Bahamas <sup>1</sup>	9.7	11.9	12.6	14.9	18.7	20.0	15.5	17.5	18.3	19.3
Barbados	24.6	28.6	26.6	27.4	29.7	28.9	30.7	29.8	28.7	30.7
Belize <sup>1</sup>	16.3	14.0	21.2	21.6	24.2	22.8	23.2	23.4	24.7	24.5
Bolivia	6.5	17.6	22.9	29.5	24.7	22.2	22.6	23.7	23.9	23.6
Brazil	27.8	29.4	31.7	31.3	31.9	30.5	32.1	32.5	31.7	33.7
Chile	16.8	18.7	19.7	20.5	21.0	19.3	22.3	23.9	20.6	20.5
Colombia	11.3	15.7	18.1	19.9	19.7	18.8	19.2	19.6	22.1	19.9
Costa Rica	22.4	21.1	22.1	22.9	23.4	22.6	24.8	25.2	24.9	24.8
Cuba <sup>2</sup>	31.9	37.2	37.2	38.1	42.1	37.5	17.7	18.3	17.9	22.9
Dominican Republic	8.3	12.1	12.3	12.9	13.4	12.5	14.4	14.0	14.4	14.7
Ecuador <sup>1</sup>	7.2	12.1	17.2	22.3	20.0	19.0	19.4	21.3	21.2	21.7
El Salvador	11.3	14.2	18.7	19.9	21.0	21.7	23.1	23.3	23.0	23.6
Grenada	..	..	..	19.0	21.9	22.1	20.6	21.6	23.9	23.5
Guatemala	7.9	11.7	12.5	12.8	13.1	12.5	14.2	14.4	14.2	14.3
Guyana	15.2	15.7	16.0	18.1	23.2	21.3	16.8	10.6	11.6	9.2
Honduras	10.5	17.2	18.2	20.6	21.6	19.6	21.5	21.6	21.0	21.1
Jamaica	22.5	22.2	24.9	25.8	29.3	25.7	31.6	33.1	31.9	30.7
Mexico	11.5	10.9	12.3	15.4	15.9	17.2	16.7	16.8	17.7	18.3
Nicaragua <sup>1</sup>	..	14.3	19.3	22.3	25.5	25.3	26.9	27.8	27.5	27.6
Panama <sup>1</sup>	16.0	15.0	16.3	14.4	12.6	12.0	11.7	11.9	11.9	11.3
Paraguay	8.5	11.6	12.1	13.7	13.9	13.5	13.9	14.6	14.5	15.8
Peru	11.3	15.1	17.5	17.0	16.3	15.0	17.7	18.8	16.7	16.3
Saint Lucia <sup>1</sup>	..	19.1	20.7	21.4	20.9	22.6	20.7	20.2	21.4	21.3
Suriname	..	..	..	15.5	15.1	12.8	18.6	16.9	19.1	19.8
Trinidad and Tobago	22.5	21.0	27.7	27.2	24.2	22.2	21.2	25.1	27.6	24.6
Uruguay	18.3	21.3	24.2	25.1	26.2	26.7	25.9	26.8	27.2	27.3
Venezuela <sup>3</sup>	21.2	13.5	11.8	..	..	..	..	..	..	..
<i>Unweighted average</i>										
<b>LAC<sup>4</sup></b>	14.5	16.8	19.7	20.8	21.2	20.6	21.1	21.4	21.5	21.7
<b>OECD<sup>5</sup></b>	30.8	32.9	31.5	32.9	33.3	33.5	34.0	34.0	33.7	34.1

.. Not available

Note: The figures exclude local government revenues for Antigua and Barbuda, Argentina (but include provincial revenues), the Bahamas, Barbados, Cuba (except for 2002-12), the Dominican Republic, Saint Lucia, Suriname, Trinidad and Tobago, and Venezuela as the data are not available. There are no autonomous local government institutions in Grenada. Local government revenue data have been available since 1991 for Nicaragua, since 1994 for Bolivia, since 1995 for Guatemala, since 1998 for Jamaica, since 1999 for Panama, since 2000 for Peru, since 2002 for El Salvador and Guyana, since 2006 for Paraguay and since 1990 for all other countries.

1. The data include the following estimations: Antigua and Barbuda (social security contributions for 2019-24), the Bahamas (social security contributions for 2022-24), Belize (social security contributions for 2023 and 2024), Nicaragua (local tax revenues for 2021-24), Panama (local tax revenues for 2023 and 2024) and Saint Lucia (social security contributions for 2021-24). See the corresponding country tables for more information.
2. Figures in and after 2021 are not comparable to data in previous years due to large changes as a result of Cuba's currency reform.
3. Some tax revenue data are not available between 2014 and 2017 and therefore total figures have not been included. Data for 2018 and subsequent years are not available.
4. Represents the group of 28 Latin American and Caribbean countries included in this publication and excludes Grenada (up to 2013), Cuba (up to 2020), Suriname (up to 2011) and Venezuela due to data issues. Chile, Colombia, Costa Rica and Mexico are also part of the OECD (38) group.
5. Calculated by applying the unweighted average percentage change for 2024 in the 38 countries providing data for that year to the overall average tax to GDP ratio in 2023.

**Table 3.2. Total tax revenue in millions of USD at market exchange rates, 1990-2024**

	1990	2000	2010	2015	2019	2020	2021	2022	2023	2024
Antigua and Barbuda <sup>1</sup>	..	99	244	272	304	271	298	338	368	428
Argentina	20 952	61 084	123 456	202 079	127 342	114 586	141 578	186 901	179 733	176 049
Bahamas <sup>1</sup>	505	965	1 277	1 761	2 486	2 076	1 869	2 436	2 788	3 063
Barbados	513	946	1 368	1 447	1 721	1 491	1 621	1 866	1 927	2 204
Belize <sup>1</sup>	89	159	370	473	577	467	564	667	753	785
Bolivia	317	1 478	4 527	9 805	10 173	8 176	9 213	10 498	10 849	11 087
Brazil	129 442	192 661	700 050	562 756	596 829	449 504	536 242	635 124	693 660	733 972
Chile	5 829	14 645	42 754	49 736	58 367	48 974	70 443	72 026	69 225	67 637
Colombia	5 136	14 655	51 846	58 414	63 613	50 751	61 136	67 864	80 861	83 147
Costa Rica	1 285	3 174	8 334	12 952	15 079	14 080	16 140	17 440	21 565	23 685
Cuba <sup>2</sup>	6 870	11 367	23 949	33 182	43 504	40 263	4 022	2 378	1 650	2 772
Dominican Republic	664	2 951	6 600	9 200	11 935	9 854	13 683	15 878	17 403	18 304
Ecuador <sup>1</sup>	1 078	2 125	11 693	21 661	21 501	18 543	20 701	24 098	24 486	27 047
El Salvador	543	1 669	3 447	4 659	5 640	5 404	6 716	7 438	7 799	8 344
Grenada	..	..	..	190	266	231	232	265	314	330
Guatemala	593	2 129	5 153	7 944	10 087	9 721	12 247	13 766	14 822	16 208
Guyana	104	234	550	774	1 200	1 168	1 354	1 556	1 961	2 267
Honduras	515	1 219	2 886	4 315	5 386	4 574	6 041	6 784	7 222	7 818
Jamaica	1 027	1 998	3 286	3 647	4 514	3 842	4 093	4 982	5 671	5 910
Mexico	36 267	81 139	135 822	186 360	207 420	193 092	219 627	245 851	318 050	338 770
Nicaragua <sup>1</sup>	..	733	1 693	2 846	3 244	3 223	3 824	4 352	4 897	5 438
Panama <sup>1</sup>	948	1 942	4 793	7 811	8 782	6 866	7 862	9 141	9 958	9 789
Paraguay	494	1 029	3 286	4 967	5 289	4 791	5 535	6 109	6 238	7 005
Peru	3 198	7 604	26 116	33 054	38 490	31 412	40 728	46 608	45 295	47 928
Suriname	..	178	307	387	437	342	387	472	513	548
Saint Lucia <sup>1</sup>	..	..	..	794	605	372	578	643	663	878
Trinidad and Tobago	1 158	1 746	6 261	7 339	5 686	4 630	5 142	7 098	6 919	6 304
Uruguay	2 051	5 303	10 618	14 599	16 279	14 303	15 748	18 954	21 216	22 063
Venezuela <sup>3</sup>	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: The figures exclude local government revenues for Antigua and Barbuda, Argentina (but include provincial revenues), the Bahamas, Barbados, Cuba (except for 2002-12), the Dominican Republic, Saint Lucia, Suriname, Trinidad and Tobago, and Venezuela as the data are not available. There are no autonomous local government institutions in Grenada. Local government revenue data have been available since 1991 for Nicaragua, since 1994 for Bolivia, since 1995 for Guatemala, since 1998 for Jamaica, since 1999 for Panama, since 2000 for Peru, since 2002 for El Salvador and Guyana, since 2006 for Paraguay and since 1990 for all other countries.

1. The data include the following estimations: Antigua and Barbuda (social security contributions for 2019-24), the Bahamas (social security contributions for 2022-24), Belize (social security contributions for 2023 and 2024), Nicaragua (local tax revenues for 2021-24), Panama (local tax revenues for 2023 and 2024) and Saint Lucia (social security contributions for 2021-24). See the corresponding country tables for more information.
2. Figures in 2021 and thereafter are not comparable to data in previous years due to large changes as a result of Cuba's currency reform.
3. Some tax revenue data are not available between 2014 and 2017 and therefore total figures have not been included. Data for 2018 and subsequent years are not available.

**Table 3.3. Tax revenue of main headings as % of GDP, 2024**

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods and services	6000 Others
Antigua and Barbuda <sup>1</sup>	1.9	3.0	0.0	1.4	13.5	0.0
Argentina	4.5	5.1	0.0	2.6	15.2	0.2
Bahamas <sup>1</sup>	0.0	2.1	0.0	2.0	15.3	0.0
Barbados	11.0	4.7	0.0	1.7	13.3	0.0
Belize <sup>1</sup>	5.7	2.6	0.0	1.2	15.0	0.0
Bolivia	2.8	5.8	0.0	0.1	11.9	3.1
Brazil	9.1	8.1	0.6	1.6	14.4	0.0
Chile	7.5	1.2	0.0	1.3	11.0	-0.4
Colombia	6.9	1.7	0.3	1.6	8.4	0.9
Costa Rica	4.9	9.0	1.5	0.5	8.4	0.5
Cuba	9.2	3.3	0.8	0.0	6.8	2.9
Dominican Republic	5.1	0.1	0.1	0.7	8.7	0.0
Ecuador <sup>1</sup>	5.7	4.9	0.0	0.4	10.7	0.0
El Salvador	8.6	2.6	0.1	0.2	11.9	0.2
Grenada	5.1	..	0.0	1.0	17.2	0.2
Guatemala	3.5	2.2	0.2	0.3	7.3	0.9
Guyana	4.9	0.8	0.0	0.2	3.3	0.1
Honduras	5.8	3.2	0.2	0.6	10.6	0.7
Jamaica	9.5	2.0	1.7	0.7	16.7	0.1
Mexico	7.9	2.5	0.6	0.3	6.6	0.3
Nicaragua <sup>1</sup>	8.9	5.8	0.0	0.3	12.2	0.3
Panama <sup>1</sup>	3.0	4.8	0.2	0.2	3.2	0.0
Paraguay	3.2	3.9	0.0	0.2	8.2	0.2
Peru	5.9	1.8	0.0	0.9	7.3	0.4
Saint Lucia <sup>1</sup>	4.7	2.4	0.0	0.5	13.7	0.0
Suriname	9.1	0.6	0.0	0.0	9.9	0.1
Trinidad and Tobago	13.0	2.7	0.0	0.3	8.5	0.0
Uruguay	6.9	7.4	0.0	2.1	10.6	0.2
Venezuela <sup>2</sup>	..	..	..	..	..	..
<i>Unweighted average</i>						
<b>LAC<sup>3</sup></b>	<b>6.2</b>	<b>3.5</b>	<b>0.2</b>	<b>0.8</b>	<b>10.7</b>	<b>0.4</b>
<b>OECD<sup>4</sup></b>	<b>12.2</b>	<b>8.8</b>	<b>0.5</b>	<b>1.7</b>	<b>10.4</b>	<b>0.2</b>

.. Not available

Note: The figures exclude local government revenues for Antigua and Barbuda, Argentina (but include provincial revenues), the Bahamas, Barbados, Cuba (except for 2002-12), the Dominican Republic, Saint Lucia, Suriname, Trinidad and Tobago, and Venezuela as the data are not available. There are no autonomous local government institutions in Grenada. Local government revenue data have been available since 1991 for Nicaragua, since 1994 for Bolivia, since 1995 for Guatemala, since 1998 for Jamaica, since 1999 for Panama, since 2000 for Peru, since 2002 for El Salvador and Guyana, since 2006 for Paraguay and since 1990 for all other countries.

1. The data include the following estimations: Antigua and Barbuda (social security contributions for 2019-24), the Bahamas (social security contributions for 2022-24), Belize (social security contributions for 2023 and 2024), Nicaragua (local tax revenues for 2021-24), Panama (local tax revenues for 2023 and 2024) and Saint Lucia (social security contributions for 2021-24). See the corresponding country tables for more information.
2. Data for 2018 and subsequent years are not available.
3. Represents the group of 28 Latin American and Caribbean countries included in this publication and excludes Grenada (up to 2013), Cuba (up to 2020), Suriname (up to 2011) and Venezuela due to data issues. Chile, Colombia, Costa Rica and Mexico are also part of the OECD (38) group.
4. Represents the unweighted average for OECD member countries. Data for 2023 are used as data for 2024 were not available at the time of publication.

**Table 3.4. Tax revenue of main headings as % of total tax revenue, 2024**

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods and services	6000 Others
Antigua and Barbuda <sup>1</sup>	9.8	15.2	0.0	7.0	68.0	0.0
Argentina	16.2	18.6	0.0	9.6	54.9	0.7
Bahamas <sup>1</sup>	0.0	10.7	0.0	10.4	78.9	0.0
Barbados	35.9	15.2	0.0	5.5	43.4	0.0
Belize <sup>1</sup>	23.1	10.7	0.0	4.8	61.4	0.0
Bolivia	11.7	24.6	0.0	0.5	50.2	13.0
Brazil	26.9	24.0	1.7	4.7	42.7	0.0
Chile	36.4	5.8	0.0	6.2	53.6	-2.0
Colombia	34.6	8.5	1.6	8.3	42.3	4.6
Costa Rica	19.8	36.4	6.0	1.9	33.9	1.9
Cuba	40.0	14.3	3.4	0.0	29.6	12.7
Dominican Republic	35.0	0.7	0.5	4.8	59.0	0.0
Ecuador <sup>1</sup>	26.4	22.4	0.0	1.7	49.5	0.0
El Salvador	36.5	10.8	0.5	0.7	50.4	1.0
Grenada	21.6	..	0.0	4.3	73.2	0.9
Guatemala	24.3	15.3	1.1	2.0	51.0	6.3
Guyana	53.1	8.3	0.0	1.9	36.1	0.6
Honduras	27.5	15.1	0.8	3.0	50.2	3.4
Jamaica	30.9	6.6	5.5	2.3	54.4	0.3
Mexico	43.4	13.7	3.0	1.7	36.2	1.9
Nicaragua <sup>1</sup>	32.4	21.1	0.0	1.2	44.3	1.0
Panama <sup>1</sup>	26.2	42.3	1.4	1.8	28.0	0.3
Paraguay	20.2	25.0	0.0	1.2	52.2	1.5
Peru	36.0	11.2	0.1	5.3	44.7	2.6
Saint Lucia <sup>1</sup>	21.9	11.1	0.0	2.5	64.5	0.0
Suriname	46.1	3.2	0.0	0.0	50.1	0.5
Trinidad and Tobago	53.0	11.2	0.0	1.0	34.8	0.0
Uruguay	25.5	27.1	0.0	7.7	39.0	0.7
Venezuela <sup>2</sup>	..	..	..	..	..	..
<i>Unweighted average</i>						
<b>LAC<sup>3</sup></b>	<b>29.1</b>	<b>15.9</b>	<b>0.9</b>	<b>3.7</b>	<b>49.2</b>	<b>1.9</b>
<b>OECD<sup>4</sup></b>	<b>36.4</b>	<b>25.5</b>	<b>1.3</b>	<b>5.1</b>	<b>31.2</b>	<b>0.5</b>

.. Not available

Note: The figures exclude local government revenues for Antigua and Barbuda, Argentina (but include provincial revenues), the Bahamas, Barbados, Cuba (except for 2002-12), the Dominican Republic, Saint Lucia, Suriname, Trinidad and Tobago, and Venezuela as the data are not available. There are no autonomous local government institutions in Grenada. Local government revenue data have been available since 1991 for Nicaragua, since 1994 for Bolivia, since 1995 for Guatemala, since 1998 for Jamaica, since 1999 for Panama, since 2000 for Peru, since 2002 for El Salvador and Guyana, since 2006 for Paraguay and since 1990 for all other countries.

1. The data include the following estimations: Antigua and Barbuda (social security contributions for 2019-24), the Bahamas (social security contributions for 2022-24), Belize (social security contributions for 2023 and 2024), Nicaragua (local tax revenues for 2021-24), Panama (local tax revenues for 2023 and 2024) and Saint Lucia (social security contributions for 2021-24). See the corresponding country tables for more information.
2. Data for 2018 and subsequent years are not available.
3. Represents the group of 28 Latin American and Caribbean countries included in this publication and excludes Grenada (up to 2013), Cuba (up to 2020), Suriname (up to 2011) and Venezuela due to data issues. Chile, Colombia, Costa Rica and Mexico are also part of the OECD (38) group.
4. Represents the unweighted average for OECD member countries. Data for 2023 are used as data for 2024 were not available at the time of publication.

**Table 3.5. Taxes on income and profits (1000) as % of GDP and as % of total tax revenue**

	% of GDP					% of total tax revenue				
	1990	2000	2010	2023	2024	1990	2000	2010	2023	2024
Antigua and Barbuda	..	1.5	2.6	1.8	1.9	..	14.0	14.0	10.2	9.8
Argentina	0.7	3.6	4.7	4.6	4.5	5.3	18.5	16.2	16.5	16.2
Bahamas	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Barbados	6.0	9.0	7.5	8.2	11.0	24.3	31.7	28.0	28.7	35.9
Belize	3.4	3.3	7.1	5.7	5.7	20.9	23.9	33.6	23.2	23.1
Bolivia	0.4	2.3	4.6	2.9	2.8	6.7	13.2	20.0	12.1	11.7
Brazil	5.1	5.7	6.7	8.6	9.1	18.3	19.5	21.0	27.2	26.9
Chile	3.9	4.4	7.5	7.2	7.5	23.2	23.3	38.2	35.1	36.4
Colombia	3.4	3.6	4.8	8.8	6.9	29.9	23.2	26.6	40.1	34.6
Costa Rica	2.3	2.8	3.8	5.3	4.9	10.0	13.2	17.1	21.2	19.8
Cuba <sup>1</sup>	0.1	6.0	5.6	8.4	9.2	0.2	16.1	15.0	47.2	40.0
Dominican Republic	2.1	2.7	2.7	5.0	5.1	25.7	22.0	21.7	34.9	35.0
Ecuador	0.9	1.5	4.3	4.9	5.7	12.9	12.6	25.0	23.3	26.4
El Salvador	2.0	3.6	5.4	8.3	8.6	17.6	25.7	28.9	36.0	36.5
Grenada	..	..	..	4.6	5.1	..	..	..	19.5	21.6
Guatemala	1.5	2.3	2.3	3.5	3.5	19.2	19.9	18.6	24.5	24.3
Guyana	5.1	5.9	5.7	6.1	4.9	33.5	37.8	35.4	52.3	53.1
Honduras	2.1	2.7	4.4	5.7	5.8	20.3	15.9	24.3	27.2	27.5
Jamaica	10.6	9.0	9.2	10.1	9.5	47.0	40.4	36.9	31.7	30.9
Mexico	3.9	3.9	4.9	7.9	7.9	34.0	36.0	39.8	44.5	43.4
Nicaragua	..	1.8	4.5	9.0	8.9	..	12.3	23.1	32.9	32.4
Panama	3.7	3.7	4.5	4.0	3.0	22.9	25.0	27.5	33.7	26.2
Paraguay	1.0	1.5	1.6	2.6	3.2	12.1	13.1	13.4	18.0	20.2
Peru	0.7	2.9	6.1	6.1	5.9	6.2	19.1	34.6	36.4	36.0
Saint Lucia	..	5.5	5.6	5.0	4.7	..	28.6	27.1	23.5	21.9
Suriname	..	..	..	10.4	9.1	..	..	..	54.5	46.1
Trinidad and Tobago	11.8	11.9	19.0	17.6	13.0	52.7	56.8	68.5	63.5	53.0
Uruguay	0.9	2.9	4.8	7.2	6.9	4.7	13.6	20.0	26.4	25.5
Venezuela <sup>2</sup>	17.7	5.8	3.6	..	..	83.7	43.2	30.7	..	..
<i>Unweighted average</i>										
<b>LAC<sup>3</sup></b>	<b>3.3</b>	<b>3.9</b>	<b>5.4</b>	<b>6.4</b>	<b>6.2</b>	<b>20.3</b>	<b>22.4</b>	<b>26.4</b>	<b>30.2</b>	<b>29.1</b>
<b>OECD<sup>4</sup></b>	<b>11.5</b>	<b>11.4</b>	<b>10.2</b>	<b>12.2</b>	<b>..</b>	<b>36.2</b>	<b>33.9</b>	<b>32.2</b>	<b>36.4</b>	<b>..</b>

.. Not available

Note: The figures exclude local government revenues for Antigua and Barbuda, Argentina (but include provincial revenues), the Bahamas, Barbados, Cuba (except for 2002-12), the Dominican Republic, Saint Lucia, Suriname, Trinidad and Tobago, and Venezuela as the data are not available. There are no autonomous local government institutions in Grenada. Local government revenue data have been available since 1991 for Nicaragua, since 1994 for Bolivia, since 1995 for Guatemala, since 1998 for Jamaica, since 1999 for Panama, since 2000 for Peru, since 2002 for El Salvador and Guyana, since 2006 for Paraguay and since 1990 for all other countries.

1. Figures in 2021 and thereafter are not comparable to data in previous years due to large changes as a result of Cuba's currency reform.
2. Some tax revenue data between 2014 and 2017 are not available. In those years data as % of total tax revenue cannot be calculated. Data for 2018 and subsequent years are not available.
3. Represents the group of 28 Latin American and Caribbean countries included in this publication and excludes Grenada (up to 2013), Cuba (up to 2020), Suriname (up to 2011) and Venezuela due to data issues. Chile, Colombia, Costa Rica and Mexico are also part of the OECD (38) group.
4. Represents the unweighted average for OECD member countries.

**Table 3.6. Social security contributions (2000) as % of GDP and as % of total tax revenue**

	% of GDP					% of total tax revenue				
	1990	2000	2010	2023	2024	1990	2000	2010	2023	2024
Antigua and Barbuda <sup>1</sup>	..	..	2.4	3.2	3.0	..	..	12.6	17.6	15.2
Argentina	3.4	3.0	6.2	5.1	5.1	25.3	15.8	21.2	18.2	18.6
Bahamas <sup>1</sup>	1.3	1.4	1.7	2.1	2.1	13.2	11.9	13.1	11.3	10.7
Barbados	3.2	4.5	5.5	4.8	4.7	13.1	15.6	20.6	16.8	15.2
Belize <sup>1</sup>	0.9	0.8	1.7	2.7	2.6	5.7	5.8	8.2	11.0	10.7
Bolivia	0.0	1.3	3.8	5.7	5.8	0.0	7.3	16.7	24.1	24.6
Brazil	6.8	7.0	8.1	8.0	8.1	24.3	23.7	25.5	25.3	24.0
Chile	1.5	1.4	1.3	1.2	1.2	9.0	7.3	6.8	5.6	5.8
Colombia	0.9	2.6	2.1	1.6	1.7	7.9	16.3	11.7	7.3	8.5
Costa Rica	6.5	6.4	7.3	8.9	9.0	28.9	30.4	33.1	35.7	36.4
Cuba <sup>2</sup>	3.5	3.9	4.6	3.5	3.3	11.0	10.4	12.4	19.8	14.3
Dominican Republic	0.1	0.1	0.1	0.1	0.1	0.8	1.0	0.8	0.4	0.7
Ecuador	1.6	1.3	3.7	5.2	4.9	22.5	10.7	21.7	24.7	22.4
El Salvador	2.2	2.8	2.5	2.6	2.6	19.2	19.5	13.6	11.3	10.8
Grenada	..	..	..	..	..	..	..	..	..	..
Guatemala	1.3	1.8	1.9	2.2	2.2	16.5	15.5	15.2	15.2	15.3
Guyana	0.6	1.8	1.4	1.0	0.8	3.6	11.4	9.0	8.8	8.3
Honduras	0.9	1.6	2.9	3.1	3.2	8.5	9.4	15.9	14.6	15.1
Jamaica	..	..	0.7	2.0	2.0	..	..	2.9	6.2	6.6
Mexico	1.9	2.0	2.0	2.4	2.5	16.8	18.0	16.2	13.5	13.7
Nicaragua	..	2.6	4.3	5.9	5.8	..	18.0	22.4	21.5	21.1
Panama	5.5	5.7	5.5	4.2	4.8	34.2	38.2	33.7	35.0	42.3
Paraguay	0.4	3.0	2.8	4.1	3.9	4.8	25.6	22.7	28.4	25.0
Peru	0.9	1.8	1.9	1.9	1.8	8.3	12.0	10.7	11.1	11.2
Saint Lucia <sup>1</sup>	..	1.9	2.3	2.4	2.4	..	10.0	11.1	11.4	11.1
Suriname	..	..	..	0.6	0.6	..	..	..	3.0	3.2
Trinidad and Tobago	0.8	1.3	1.8	2.8	2.7	3.7	6.4	6.7	10.3	11.2
Uruguay <sup>3</sup>	5.5	5.9	5.6	7.2	7.4	29.9	27.5	23.4	26.5	27.1
Venezuela <sup>4</sup>	1.0	0.7	1.0	..	..	4.9	5.4	8.1	..	..
<i>Unweighted average</i>										
<b>LAC<sup>5</sup></b>	<b>2.2</b>	<b>2.7</b>	<b>3.2</b>	<b>3.5</b>	<b>3.5</b>	<b>14.1</b>	<b>15.5</b>	<b>15.8</b>	<b>16.1</b>	<b>15.9</b>
<b>OECD<sup>6</sup></b>	<b>7.1</b>	<b>8.4</b>	<b>8.6</b>	<b>8.8</b>	<b>..</b>	<b>21.8</b>	<b>24.9</b>	<b>26.5</b>	<b>25.5</b>	<b>..</b>

.. Not available

Note: The figures exclude local government revenues for Antigua and Barbuda, Argentina (but include provincial revenues), the Bahamas, Barbados, Cuba (except for 2002-12), the Dominican Republic, Saint Lucia, Suriname, Trinidad and Tobago, and Venezuela as the data are not available. There are no autonomous local government institutions in Grenada. Local government revenue data have been available since 1991 for Nicaragua, since 1994 for Bolivia, since 1995 for Guatemala, since 1998 for Jamaica, since 1999 for Panama, since 2000 for Peru, since 2002 for El Salvador and Guyana, since 2006 for Paraguay and since 1990 for all other countries.

1. Revenues from social security contributions are estimated in the following countries: Antigua and Barbuda (2019-24), the Bahamas (2022-24), Belize (2023 and 2024) and Saint Lucia (2021-24).
2. Figures in 2021 and thereafter are not comparable to data in previous years due to large changes as a result of Cuba's currency reform.
3. Figures for 1990-98 are estimated by the Direction General of Taxes as the methodology they use to calculate social security contributions was not employed until 1999.
4. Some tax revenue data between 2014 and 2017 are not available. In those years data as % of total tax revenue cannot be calculated. Data for 2018 and subsequent years are not available.
5. Represents the group of 28 Latin American and Caribbean countries included in this publication and excludes Grenada (up to 2013), Cuba (up to 2020), Suriname (up to 2011) and Venezuela due to data issues. Chile, Colombia, Costa Rica and Mexico are also part of the OECD (38) group.
6. Represents the unweighted average for OECD member countries.

**Table 3.7. Taxes on payroll (3000) as % of GDP and as % of total tax revenue**

	% of GDP					% of total tax revenue				
	1990	2000	2010	2023	2024	1990	2000	2010	2023	2024
Antigua and Barbuda	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
Argentina	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Bahamas	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Barbados	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Belize	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Bolivia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Brazil	0.4	0.5	0.5	0.6	0.6	1.6	1.5	1.7	1.8	1.7
Chile	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Colombia	0.0	0.7	0.7	0.3	0.3	0.0	4.2	4.1	1.4	1.6
Costa Rica	1.4	1.3	1.3	1.5	1.5	6.4	6.3	5.9	5.9	6.0
Cuba <sup>1</sup>	0.0	3.2	6.9	0.8	0.8	0.0	8.5	18.4	4.5	3.4
Dominican Republic	0.0	0.0	0.1	0.1	0.1	0.0	0.0	0.6	0.5	0.5
Ecuador	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
El Salvador	0.0	0.0	0.1	0.1	0.1	0.0	0.0	0.6	0.6	0.5
Grenada	..	..	..	0.0	0.0	..	..	..	0.0	0.0
Guatemala	0.0	0.0	0.1	0.2	0.2	0.0	0.0	1.1	1.1	1.1
Guyana	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Honduras	0.0	0.0	0.2	0.2	0.2	0.0	0.0	0.9	0.8	0.8
Jamaica	0.9	1.0	1.1	1.7	1.7	3.9	4.4	4.5	5.4	5.5
Mexico	0.2	0.2	0.3	0.5	0.6	1.8	1.5	2.2	3.0	3.0
Nicaragua	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
Panama	0.0	0.3	0.2	0.2	0.2	0.0	1.9	1.2	2.0	1.4
Paraguay	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Peru	0.0	0.7	0.0	0.0	0.0	0.0	4.3	0.1	0.1	0.1
Saint Lucia	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
Suriname	..	..	..	0.0	0.0	..	..	..	0.0	0.0
Trinidad and Tobago	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Uruguay	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Venezuela <sup>2</sup>	0.0	0.0	0.0	..	..	0.0	0.0	0.0	..	..
<i>Unweighted average</i>										
<b>LAC<sup>3</sup></b>	<b>0.1</b>	<b>0.2</b>	<b>0.2</b>	<b>0.2</b>	<b>0.2</b>	<b>0.6</b>	<b>1.0</b>	<b>0.9</b>	<b>1.0</b>	<b>0.9</b>
<b>OECD<sup>4</sup></b>	<b>0.4</b>	<b>0.4</b>	<b>0.4</b>	<b>0.5</b>	<b>..</b>	<b>1.2</b>	<b>1.2</b>	<b>1.2</b>	<b>1.3</b>	<b>..</b>

.. Not available

Note: The figures exclude local government revenues for Antigua and Barbuda, Argentina (but include provincial revenues), the Bahamas, Barbados, Cuba (except for 2002-12), the Dominican Republic, Saint Lucia, Suriname, Trinidad and Tobago, and Venezuela as the data are not available. There are no autonomous local government institutions in Grenada. Local government revenue data have been available since 1991 for Nicaragua, since 1994 for Bolivia, since 1995 for Guatemala, since 1998 for Jamaica, since 1999 for Panama, since 2000 for Peru, since 2002 for El Salvador and Guyana, since 2006 for Paraguay and since 1990 for all other countries.

1. Figures in 2021 and thereafter are not comparable to data in previous years due to large changes as a result of Cuba's currency reform.
2. Some tax revenue data between 2014 and 2017 are not available. In those years data as % of total tax revenue cannot be calculated. Data for 2018 and subsequent years are not available.
3. Represents the group of 28 Latin American and Caribbean countries included in this publication and excludes Grenada (up to 2013), Cuba (up to 2020), Suriname (up to 2011) and Venezuela due to data issues. Chile, Colombia, Costa Rica and Mexico are also part of the OECD (38) group.
4. Represents the unweighted average for OECD member countries.

**Table 3.8. Taxes on property (4000) as % of GDP and as % of total tax revenue**

	% of GDP					% of total tax revenue				
	1990	2000	2010	2023	2024	1990	2000	2010	2023	2024
Antigua and Barbuda	..	0.5	1.4	1.5	1.4	..	4.9	7.5	8.2	7.0
Argentina	1.5	1.2	2.6	2.8	2.6	11.4	6.3	9.0	10.0	9.6
Bahamas	1.1	2.6	2.7	1.8	2.0	11.2	21.6	21.1	9.9	10.4
Barbados	3.5	1.6	1.3	1.8	1.7	14.4	5.7	4.8	6.1	5.5
Belize	3.1	0.6	0.6	1.2	1.2	19.2	4.2	3.1	4.8	4.8
Bolivia	0.0	0.0	0.3	0.2	0.1	0.1	0.0	1.2	0.8	0.5
Brazil	1.6	2.0	1.4	1.5	1.6	5.9	6.7	4.3	4.9	4.7
Chile	1.0	1.3	0.8	1.3	1.3	6.2	7.0	4.0	6.5	6.2
Colombia	0.2	1.0	1.6	1.6	1.6	2.2	6.6	8.7	7.4	8.3
Costa Rica	0.3	0.2	0.3	0.5	0.5	1.3	0.9	1.5	1.9	1.9
Cuba	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Dominican Republic	0.1	0.2	0.6	0.7	0.7	1.2	1.3	5.1	5.1	4.8
Ecuador	0.1	0.1	0.2	0.6	0.4	1.5	0.8	1.4	3.0	1.7
El Salvador	0.5	0.1	0.1	0.2	0.2	4.8	0.7	0.6	0.8	0.7
Grenada	..	..	..	1.2	1.0	..	..	..	4.9	4.3
Guatemala	0.4	0.2	0.4	0.3	0.3	5.6	2.1	2.9	1.9	2.0
Guyana	0.2	0.3	0.3	0.2	0.2	1.0	1.6	1.8	1.9	1.9
Honduras	0.1	0.2	0.3	0.7	0.6	0.7	1.5	1.8	3.1	3.0
Jamaica	2.8	1.1	0.9	0.7	0.7	12.5	4.9	3.5	2.3	2.3
Mexico	0.2	0.2	0.3	0.4	0.3	1.9	1.8	2.3	2.0	1.7
Nicaragua	..	0.0	0.2	0.3	0.3	..	0.1	1.2	1.2	1.2
Panama	0.5	0.3	0.5	0.3	0.2	3.4	2.2	2.9	2.5	1.8
Paraguay	0.2	0.2	0.2	0.2	0.2	2.8	2.0	1.8	1.3	1.2
Peru	1.9	0.2	0.9	0.9	0.9	16.4	1.2	5.2	5.4	5.3
Saint Lucia	..	0.4	0.5	0.6	0.5	..	2.2	2.3	2.7	2.5
Suriname	..	..	..	0.0	0.0	..	..	..	0.0	0.0
Trinidad and Tobago	0.4	0.3	0.1	0.2	0.3	1.8	1.6	0.5	0.6	1.0
Uruguay	1.6	1.8	2.2	2.2	2.1	8.9	8.6	8.9	7.9	7.7
Venezuela <sup>1</sup>	0.1	0.5	0.0	..	..	0.3	3.7	0.2	..	..
<i>Unweighted average</i>										
<b>LAC<sup>2</sup></b>	<b>1.0</b>	<b>0.7</b>	<b>0.8</b>	<b>0.8</b>	<b>0.8</b>	<b>6.1</b>	<b>3.9</b>	<b>4.3</b>	<b>3.8</b>	<b>3.7</b>
<b>OECD<sup>3</sup></b>	<b>1.7</b>	<b>1.7</b>	<b>1.6</b>	<b>1.7</b>	<b>..</b>	<b>5.5</b>	<b>5.3</b>	<b>5.4</b>	<b>5.1</b>	<b>..</b>

.. Not available

Note: The figures exclude local government revenues for Antigua and Barbuda, Argentina (but include provincial revenues), the Bahamas, Barbados, Cuba (except for 2002-12), the Dominican Republic, Saint Lucia, Suriname, Trinidad and Tobago, and Venezuela as the data are not available. There are no autonomous local government institutions in Grenada. Local government revenue data have been available since 1991 for Nicaragua, since 1994 for Bolivia, since 1995 for Guatemala, since 1998 for Jamaica, since 1999 for Panama, since 2000 for Peru, since 2002 for El Salvador and Guyana, since 2006 for Paraguay and since 1990 for all other countries.

1. Some tax revenue data between 2014 and 2017 are not available. In those years data as % of total tax revenue cannot be calculated. Data for 2018 and subsequent years are not available.
2. Represents the group of 28 Latin American and Caribbean countries included in this publication and excludes Grenada (up to 2013), Cuba (up to 2020), Suriname (up to 2011) and Venezuela due to data issues. Chile, Colombia, Costa Rica and Mexico are also part of the OECD (38) group.
3. Represents the unweighted average for OECD member countries.

**Table 3.9. Taxes on goods and services (5000) as % of GDP and as % of total tax revenue**

	% of GDP					% of total tax revenue				
	1990	2000	2010	2023	2024	1990	2000	2010	2023	2024
Antigua and Barbuda	..	8.9	12.4	11.5	13.5	..	81.1	65.9	64.0	68.0
Argentina	7.3	10.9	15.2	15.2	15.2	55.2	56.5	52.4	54.8	54.9
Bahamas	7.4	7.7	7.7	14.4	15.3	76.4	64.3	61.1	78.8	78.9
Barbados	11.9	13.4	12.4	13.8	13.3	48.2	47.0	46.6	48.3	43.4
Belize	8.8	9.3	11.7	15.0	15.0	54.1	66.1	55.2	61.0	61.4
Bolivia	5.9	12.8	12.9	12.3	11.9	90.2	72.7	56.4	51.6	50.2
Brazil	13.5	14.1	15.0	13.0	14.4	48.7	48.0	47.4	40.9	42.7
Chile	10.6	11.9	10.1	11.2	11.0	62.9	63.8	51.3	54.2	53.6
Colombia	6.1	7.3	8.2	8.7	8.4	53.8	46.3	45.1	39.5	42.3
Costa Rica	10.2	9.9	8.9	8.3	8.4	45.5	46.7	40.3	33.4	33.9
Cuba <sup>1</sup>	27.7	22.0	19.1	2.6	6.8	86.9	59.2	51.3	14.7	29.6
Dominican Republic	5.8	9.1	8.8	8.5	8.7	69.8	74.7	71.9	59.2	59.0
Ecuador	4.5	9.2	8.9	10.4	10.7	63.0	75.7	51.9	48.9	49.5
El Salvador	5.4	7.7	10.2	11.5	11.9	47.7	54.1	54.5	49.9	50.4
Grenada	..	..	..	17.8	17.2	..	..	..	74.7	73.2
Guatemala	4.6	7.3	7.0	7.3	7.3	58.7	62.4	56.0	51.1	51.0
Guyana	6.4	7.6	8.5	4.2	3.3	42.0	48.6	53.0	36.5	36.1
Honduras	6.9	11.7	9.7	10.7	10.6	66.2	68.0	53.1	51.0	50.2
Jamaica	8.2	11.1	13.0	17.3	16.7	36.4	50.1	52.1	54.1	54.4
Mexico	5.1	4.6	4.7	6.2	6.6	44.0	41.7	38.0	35.1	36.2
Nicaragua	..	8.6	10.1	12.0	12.2	..	60.0	52.4	43.5	44.3
Panama	5.9	4.7	5.5	3.2	3.2	36.8	31.3	33.9	26.5	28.0
Paraguay	6.1	6.7	7.3	7.5	8.2	72.1	58.0	60.5	51.7	52.2
Peru	7.6	9.1	8.4	7.5	7.3	67.7	60.5	47.9	45.0	44.7
Saint Lucia	..	11.3	12.3	13.4	13.7	..	59.1	59.5	62.4	64.5
Suriname	..	..	..	8.1	9.9	..	..	..	42.2	50.1
Trinidad and Tobago	9.4	7.4	6.7	7.1	8.5	41.7	35.2	24.3	25.6	34.8
Uruguay	10.4	10.7	11.4	10.5	10.6	56.6	50.1	47.1	38.4	39.0
Venezuela <sup>2</sup>	2.4	6.4	7.2	..	..	11.1	47.7	61.1	..	..
<i>Unweighted average</i>										
<b>LAC<sup>3</sup></b>	<b>7.6</b>	<b>9.3</b>	<b>9.9</b>	<b>10.3</b>	<b>10.7</b>	<b>56.3</b>	<b>56.9</b>	<b>51.1</b>	<b>47.8</b>	<b>49.2</b>
<b>OECD<sup>4</sup></b>	<b>9.9</b>	<b>10.8</b>	<b>10.6</b>	<b>10.4</b>	<b>..</b>	<b>33.7</b>	<b>33.9</b>	<b>34.1</b>	<b>31.2</b>	<b>..</b>

.. Not available

Note: The figures exclude local government revenues for Antigua and Barbuda, Argentina (but include provincial revenues), the Bahamas, Barbados, Cuba (except for 2002-12), the Dominican Republic, Saint Lucia, Suriname, Trinidad and Tobago, and Venezuela as the data are not available. There are no autonomous local government institutions in Grenada. Local government revenue data have been available since 1991 for Nicaragua, since 1994 for Bolivia, since 1995 for Guatemala, since 1998 for Jamaica, since 1999 for Panama, since 2000 for Peru, since 2002 for El Salvador and Guyana, since 2006 for Paraguay and since 1990 for all other countries.

1. Figures in 2021 and thereafter are not comparable to data in previous years due to large changes as a result of Cuba's currency reform.
2. Some tax revenue data between 2014 and 2017 are not available. In those years data as % of total tax revenue cannot be calculated. Data for 2018 and subsequent years are not available.
3. Represents the group of 28 Latin American and Caribbean countries included in this publication and excludes Grenada (up to 2013), Cuba (up to 2020), Suriname (up to 2011) and Venezuela due to data issues. Chile, Colombia, Costa Rica and Mexico are also part of the OECD (38) group.
4. Represents the unweighted average for OECD member countries.

**Table 3.10. Value added taxes (5111) as % of GDP and as % of total tax revenue**

	% of GDP					% of total tax revenue				
	1990	2000	2010	2023	2024	1990	2000	2010	2023	2024
Antigua and Barbuda	..	..	5.1	5.9	7.2	..	..	27.2	33.2	36.2
Argentina	2.1	6.0	7.0	7.7	7.4	15.6	31.1	24.1	27.8	26.7
Bahamas	0.0	0.0	0.0	8.2	8.5	0.0	0.0	0.0	44.9	44.0
Barbados	0.0	7.4	7.5	8.2	7.9	0.0	26.0	28.1	28.4	25.7
Belize	0.0	0.0	5.7	6.9	6.8	0.0	0.0	26.9	28.0	27.9
Bolivia	2.8	5.7	7.4	7.4	7.2	43.0	32.2	32.5	31.1	30.4
Brazil	8.0	6.9	6.9	6.4	6.8	28.7	23.3	21.8	20.1	20.3
Chile	6.3	7.8	7.6	8.6	8.6	37.4	41.8	38.5	41.6	42.0
Colombia	2.6	4.3	5.3	6.0	5.6	22.6	27.6	29.3	27.3	28.2
Costa Rica	4.1	4.8	4.6	4.9	4.9	18.1	22.8	21.0	19.5	19.8
Cuba	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Dominican Republic	1.3	2.5	4.1	5.0	5.1	15.1	20.8	33.5	34.5	34.5
Ecuador	2.0	5.3	5.5	7.0	7.5	28.0	43.5	32.1	33.1	34.8
El Salvador	0.0	6.1	7.8	9.1	9.5	0.0	42.8	41.6	39.4	40.2
Grenada	..	..	..	9.1	8.7	..	..	..	38.2	37.0
Guatemala	2.3	4.4	5.1	5.6	5.6	28.8	37.9	40.9	39.4	39.3
Guyana	0.0	0.0	3.9	2.0	1.6	0.0	0.0	24.2	17.6	17.0
Honduras	1.7	4.8	5.4	7.6	7.6	16.2	28.1	29.4	36.3	35.8
Jamaica	0.8	5.7	7.1	9.6	9.5	3.8	25.5	28.7	30.2	31.0
Mexico	3.0	2.7	3.6	4.3	4.2	26.1	24.7	29.4	24.2	22.7
Nicaragua	..	4.5	5.5	7.0	7.2	..	31.5	28.6	25.5	26.2
Panama	1.4	0.5	2.6	1.7	1.7	8.5	3.6	16.0	14.4	15.1
Paraguay	0.0	3.7	4.6	5.4	5.8	0.0	32.1	38.3	37.5	37.0
Peru	2.1	5.5	6.9	6.4	6.3	18.2	36.4	39.4	38.4	38.7
Saint Lucia	..	0.0	0.0	6.2	6.1	..	0.0	0.0	28.8	28.8
Suriname	..	..	..	3.4	4.2	..	..	..	18.0	21.1
Trinidad and Tobago	4.2	3.6	4.2	3.9	5.5	18.8	17.3	15.2	14.2	22.2
Uruguay	5.0	6.0	7.9	6.8	6.9	27.5	28.0	32.8	25.0	25.4
Venezuela <sup>1</sup>	0.0	4.1	5.5	..	..	0.0	30.2	46.7	..	..
<i>Unweighted average</i>										
<b>LAC<sup>2</sup></b>	<b>2.3</b>	<b>4.1</b>	<b>5.3</b>	<b>6.1</b>	<b>6.2</b>	<b>16.2</b>	<b>24.0</b>	<b>27.2</b>	<b>28.4</b>	<b>28.9</b>
<b>OECD<sup>3</sup></b>	<b>5.1</b>	<b>6.3</b>	<b>6.3</b>	<b>6.8</b>	<b>..</b>	<b>17.0</b>	<b>19.6</b>	<b>20.5</b>	<b>20.5</b>	<b>..</b>

.. Not available

Note: The figures exclude local government revenues for Antigua and Barbuda, Argentina (but include provincial revenues), the Bahamas, Barbados, Cuba (except for 2002-12), the Dominican Republic, Saint Lucia, Suriname, Trinidad and Tobago, and Venezuela as the data are not available. There are no autonomous local government institutions in Grenada. Local government revenue data have been available since 1991 for Nicaragua, since 1994 for Bolivia, since 1995 for Guatemala, since 1998 for Jamaica, since 1999 for Panama, since 2000 for Peru, since 2002 for El Salvador and Guyana, since 2006 for Paraguay and since 1990 for all other countries.

1. Some tax revenue data between 2014 and 2017 are not available. In those years data as % of total tax revenue cannot be calculated. Data for 2018 and subsequent years are not available.
2. Represents the group of 28 Latin American and Caribbean countries included in this publication and excludes Grenada (up to 2013), Cuba (up to 2020), Suriname (up to 2011) and Venezuela due to data issues. Chile, Colombia, Costa Rica and Mexico are also part of the OECD (38) group.
3. Represents the unweighted average for OECD member countries.

**Table 3.11. Tax revenues of sub-sectors of general government as % of total tax revenue**

	Central government			State or regional government			Local government			Social Security Funds		
	1995	2010	2024	1995	2010	2024	1995	2010	2024	1995	2010	2024
<b>Federal countries</b>												
Argentina	59.0	64.6	64.0	17.5	14.2	17.4	..	..	..	23.4	21.2	18.6
Brazil	44.8	45.9	46.7	26.5	23.8	23.0	3.7	4.8	6.4	25.0	25.5	24.0
Mexico	73.9	78.7	80.1	2.8	3.4	4.5	1.5	1.7	1.6	21.8	16.2	13.7
Venezuela <sup>1</sup>	94.6	91.9	..	..	..	..	..	..	..	5.4	8.1	..
<b>Regional country</b>												
Colombia	63.2	72.4	74.2	5.5	4.9	4.6	8.6	11.1	12.7	22.7	11.7	8.5
<b>Unitary countries</b>												
Antigua and Barbuda	100.0	87.4	84.8	..	..	..	..	..	..	..	12.6	15.2
Bahamas	89.1	86.9	89.3	..	..	..	..	..	..	10.9	13.1	10.7
Barbados	85.6	79.4	84.8	..	..	..	..	..	..	14.4	20.6	15.2
Belize	93.2	91.0	88.8	..	..	..	0.5	0.9	0.5	6.3	8.2	10.7
Bolivia	94.3	78.9	70.8	..	..	..	5.7	4.4	4.6	..	16.7	24.6
Chile	89.9	88.1	86.9	..	..	..	6.5	6.8	8.4	3.6	5.1	4.7
Costa Rica	65.5	59.7	59.6	..	..	..	1.6	2.6	2.8	33.0	37.7	37.6
Cuba <sup>2</sup>	..	35.4	..	..	..	..	..	52.2	..	11.3	12.4	14.3
Dominican Republic	99.3	99.2	99.3	..	..	..	..	..	..	0.7	0.8	0.7
Ecuador <sup>3</sup>	70.5	76.3	74.7	..	..	..	4.0	2.0	2.8	25.5	21.7	22.4
El Salvador	80.9	84.2	87.9	..	..	..	..	2.1	1.3	19.1	13.6	10.8
Grenada	..	..	100.0	..	..	..	..	..	..	..	..	..
Guatemala	83.6	83.3	83.3	..	..	..	0.6	1.5	1.4	15.8	15.2	15.3
Guyana	92.6	90.9	91.7	..	..	..	..	0.1	0.0	7.4	9.0	8.3
Honduras	86.1	80.0	81.5	..	..	..	4.4	4.1	3.4	9.5	15.9	15.1
Jamaica	100.0	96.2	92.3	..	..	..	..	0.9	1.1	..	2.9	6.6
Nicaragua <sup>3</sup>	80.4	70.2	72.8	..	..	..	4.6	7.4	6.1	15.0	22.4	21.1
Panama <sup>3</sup>	67.2	64.7	56.1	..	..	..	..	1.6	1.6	32.8	33.7	42.3
Paraguay	92.0	73.1	72.7	..	..	..	..	4.2	2.3	8.0	22.7	25.0
Peru	88.0	87.1	86.3	..	..	..	..	2.2	2.5	12.0	10.7	11.2
Saint Lucia	100.0	88.9	88.9	..	..	..	..	..	..	..	11.1	11.1
Suriname	..	..	96.8	..	..	..	..	..	..	..	..	3.2
Trinidad and Tobago	96.8	93.3	88.8	..	..	..	..	..	..	3.2	6.7	11.2
Uruguay	61.7	71.1	67.0	..	..	..	8.8	5.6	5.9	29.5	23.4	27.1

.. Not available

Note: The figures exclude local government revenues for Antigua and Barbuda, Argentina (but include provincial revenues), the Bahamas, Barbados, Cuba (except for 2002-12), the Dominican Republic, Saint Lucia, Suriname, Trinidad and Tobago, and Venezuela as the data are not available. There are no autonomous local government institutions in Grenada. Local government revenue data have been available since 1991 for Nicaragua, since 1994 for Bolivia, since 1995 for Guatemala, since 1998 for Jamaica, since 1999 for Panama, since 2000 for Peru, since 2002 for El Salvador and Guyana, since 2006 for Paraguay and since 1990 for all other countries.

1. Some tax revenue data between 2014 and 2017 and data for 2018 and subsequent years are not available. The breakdown by sub-sectors of general government is not available for those years.
2. Figures in 2021 and thereafter are not comparable to data in previous years due to large changes as a result of Cuba's currency reform.
3. Revenues from local government are estimated in the following countries: Nicaragua (2022-24) and Panama (2023 and 2024). See the corresponding country tables for more information.

**Table 3.12. Main central government taxes as % of total tax revenues of central government, 2024**

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods and services	6000 Others
<b>Federal countries</b>						
Argentina	25.3	0.0	0.0	11.4	62.6	0.6
Brazil	57.7	0.0	3.6	3.8	34.9	0.0
Mexico	54.2	0.0	0.0	0.0	44.4	1.4
Venezuela	..	..	..	..	..	..
<b>Regional country</b>						
Colombia	46.7	0.0	2.2	6.2	44.4	0.5
<b>Unitary countries</b>						
Antigua and Barbuda	11.5	0.0	0.0	8.3	80.2	0.0
Bahamas	0.0	0.0	0.0	11.7	88.3	0.0
Barbados	42.3	0.0	0.0	6.4	51.2	0.0
Belize	26.0	0.0	0.0	4.9	69.1	0.0
Bolivia	16.5	0.0	0.0	0.7	71.0	11.8
Chile	41.9	1.2	0.0	2.7	56.5	-2.3
Costa Rica	33.2	8.1	0.0	1.0	54.5	3.2
Cuba	..	..	..	..	..	..
Dominican Republic	35.2	0.0	0.5	4.9	59.4	0.0
Ecuador	34.9	0.0	0.0	0.4	64.7	0.0
El Salvador	41.5	0.0	0.6	0.8	57.1	0.0
Grenada	29.2	0.0	1.3	0.7	61.2	7.6
Guatemala	21.6	0.0	0.0	4.3	73.2	0.9
Guyana	57.9	0.0	0.0	2.1	39.4	0.6
Honduras	33.7	0.0	0.9	3.7	61.6	0.0
Jamaica	33.4	0.0	6.0	1.4	58.9	0.3
Nicaragua	44.5	0.0	0.0	0.1	55.4	0.0
Panama	46.7	0.0	2.6	3.2	47.0	0.5
Paraguay	27.8	0.0	0.0	0.0	70.3	1.9
Peru	41.7	0.0	0.1	3.7	51.5	3.0
Saint Lucia	24.7	0.0	0.0	2.8	72.5	0.0
Suriname	59.7	0.0	0.0	1.2	39.1	0.0
Trinidad and Tobago	47.7	0.0	0.0	0.0	51.8	0.5
Uruguay	38.0	0.0	0.0	6.8	54.9	0.2

.. Not available

Note: Excluding social security contributions collected by social security funds.

**Table 3.13. Main state government taxes as % of total tax revenues of state government, 2024**

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods and services	6000 Others
<b>Federal countries</b>						
Argentina	0.0	0.0	0.0	12.9	85.3	1.8
Brazil	0.0	0.0	0.0	2.1	97.9	0.0
Mexico	0.0	0.0	67.2	13.2	13.5	6.1
Venezuela						
<b>Regional country</b>						
Colombia	0.0	0.0	0.0	0.0	71.0	29.0
<b>Unitary countries</b>						
Antigua and Barbuda	..	..	..	..	..	..
Bahamas	..	..	..	..	..	..
Barbados	..	..	..	..	..	..
Belize	..	..	..	..	..	..
Bolivia	..	..	..	..	..	..
Chile	..	..	..	..	..	..
Costa Rica	..	..	..	..	..	..
Cuba	..	..	..	..	..	..
Dominican Republic	..	..	..	..	..	..
Ecuador	..	..	..	..	..	..
El Salvador	..	..	..	..	..	..
Grenada	..	..	..	..	..	..
Guatemala	..	..	..	..	..	..
Guyana	..	..	..	..	..	..
Honduras	..	..	..	..	..	..
Jamaica	..	..	..	..	..	..
Nicaragua	..	..	..	..	..	..
Panama	..	..	..	..	..	..
Paraguay	..	..	..	..	..	..
Peru	..	..	..	..	..	..
Saint Lucia	..	..	..	..	..	..
Suriname	..	..	..	..	..	..
Trinidad and Tobago	..	..	..	..	..	..
Uruguay	..	..	..	..	..	..

.. Not available

**Table 3.14. Main local government taxes as % of total tax revenues of local government, 2024**

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods and services	6000 Others
<b>Federal countries</b>						
Argentina	..	..	..	..	..	..
Brazil	0.0	0.0	0.0	38.1	61.9	0.0
Mexico	0.0	0.0	0.0	68.1	1.9	30.0
Venezuela	..	..	..	..	..	..
<b>Regional country</b>						
Colombia	0.0	0.0	0.0	29.0	48.2	22.8
<b>Unitary countries</b>						
Antigua and Barbuda	..	..	..	..	..	..
Bahamas	..	..	..	..	..	..
Barbados	..	..	..	..	..	..
Belize	0.0	0.0	0.0	100.0	0.0	0.0
Bolivia	0.0	0.0	0.0	0.0	0.0	100.0
Chile	0.0	0.0	0.0	46.6	53.4	0.0
Costa Rica	0.0	0.0	0.0	48.8	51.1	0.1
Cuba	..	..	..	..	..	..
Dominican Republic	..	..	..	..	..	..
Ecuador	10.4	0.0	0.0	49.6	39.9	0.0
El Salvador	0.0	0.0	0.0	3.2	14.1	82.6
Grenada <sup>1</sup>	0.0	0.0	0.0	100.0	0.0	0.0
Guatemala	..	..	..	..	..	..
Guyana	0.0	0.0	0.0	0.0	0.0	100.0
Honduras	0.0	0.0	0.0	0.0	0.0	100.0
Jamaica	0.0	0.0	0.0	100.0	0.0	0.0
Nicaragua	0.0	0.0	0.0	19.3	64.6	16.1
Panama	0.0	0.0	0.0	0.0	100.0	0.0
Paraguay	0.0	0.0	0.0	49.7	45.2	5.0
Peru	0.0	0.0	0.0	86.3	13.4	0.3
Saint Lucia	..	..	..	..	..	..
Suriname	..	..	..	..	..	..
Trinidad and Tobago	..	..	..	..	..	..
Uruguay	0.0	0.0	0.0	52.6	37.8	9.7

.. Not available

1. There are no autonomous local government institutions in Grenada.

**Table 3.15. Gross domestic product for tax reporting years at market prices, in millions of national currency**

		1990	2000	2010	2015	2019	2020	2021	2022	2023	2024
Antigua and Barbuda	XCD	..	2 433	3 506	3 881	4 661	3 811	4 326	5 040	5 546	5 838
Argentina	ARS	77 060	317 759	1 661 721	5 954 511	21 558 444	27 209 814	46 219 084	82 810 045	192 408 248	583 909 615
Bahamas	BSD	5 218	8 076	10 096	11 838	13 277	10 363	12 037	13 897	15 271	15 833
Barbados	BBD	4 167	6 623	10 275	10 576	11 577	10 337	10 550	12 515	13 441	14 337
Belize	BZD	1 094	2 276	3 498	4 386	4 762	4 095	4 857	5 693	6 105	6 407
Bolivia	BOB	15 443	51 928	137 876	228 031	282 587	253 112	279 206	304 097	311 886	322 193
Brazil	BRL	12	1 199 092	3 885 847	5 995 787	7 389 131	7 609 597	9 012 142	10 079 677	10 943 345	11 744 710
Chile	CLP	10 594 797	42 215 030	110 777 867	158 622 903	195 531 722	201 257 745	239 418 124	263 065 443	281 857 486	311 630 878
Colombia	COP	22 731 433	195 108 574	544 060 000	804 692 000	1 060 068 000	998 471 000	1 192 634 000	1 471 079 000	1 584 562 000	1 705 322 400
Costa Rica	CRC	525 310	4 627 051	19 802 011	30 171 919	37 832 150	36 495 246	40 326 626	44 810 031	47 059 272	49 115 935
Cuba	CUP	19 645	30 565	64 328	87 133	103 428	107 352	545 218	633 093	829 215	1 084 738
Dominican Republic	DOP	77 344	393 303	1 981 024	3 196 734	4 572 738	4 439 814	5 427 464	6 257 295	6 764 533	7 402 888
Ecuador	USD	14 949	17 531	68 151	97 210	107 657	97 704	106 909	113 183	115 434	124 676
El Salvador	USD	4 818	11 785	18 448	23 438	26 881	24 921	29 043	31 870	33 854	35 365
Grenada	XCD	..	..	..	2 692	3 276	2 817	3 032	3 306	3 555	3 790
Guatemala	GTQ	33 613	140 702	333 093	476 023	593 972	600 123	668 681	741 053	817 413	878 263
Guyana	GYD	34 523	273 054	699 064	883 787	1 078 729	1 140 757	1 676 624	3 068 784	3 527 508	5 142 175
Honduras	HNL	20 243	106 654	299 286	460 405	609 827	574 042	675 933	769 494	845 209	919 894
Jamaica	JMD	34 448	395 009	1 152 780	1 659 677	2 053 279	2 121 087	1 948 842	2 322 193	2 753 530	3 027 128
Mexico	MXN	885 513	7 016 604	13 968 150	19 228 615	25 121 823	24 086 758	26 690 033	29 516 052	31 855 566	33 913 829
Nicaragua	NIO	..	64 812	187 053	347 707	420 614	437 052	499 746	560 881	648 866	721 278
Panama	PAB	5 933	12 962	29 440	54 092	69 722	57 087	67 407	76 523	83 812	86 524
Paraguay	PYG	7 147 738	30 874 088	129 092 883	188 477 327	236 681 497	239 914 729	270 633 896	292 946 789	314 281 973	336 114 382
Peru	PEN	5 322	175 862	421 734	619 267	788 901	734 006	891 797	951 695	1 017 418	1 106 259
Saint Lucia	XCD	..	2 516	4 004	4 881	5 657	4 081	5 047	6 301	6 471	6 951
Suriname	SRD	..	..	..	17 515	31 732	38 719	61 226	93 687	127 711	146 551
Trinidad and Tobago	TTD	21 910	52 255	143 589	171 178	158 576	141 019	163 712	191 420	169 006	173 030
Uruguay	UYU	13 103	301 275	881 592	1 588 292	2 193 671	2 250 205	2 645 464	2 906 435	3 027 941	3 255 687
Venezuela	VEF	0	1	10	..	..	..	..	..	..	..

.. Not available

Source: OECD National Accounts data for Chile, Colombia, Costa Rica and Mexico, the *World Economic Outlook* (IMF) for Barbados, Belize, Saint Lucia, Trinidad and Tobago, and Uruguay, and official National Accounts data for Bolivia, Brazil, Paraguay, Peru and Venezuela. For Antigua and Barbuda, Argentina, the Bahamas, Dominican Republic, Ecuador, El Salvador, Guatemala, Guyana, Honduras, Jamaica, Nicaragua and Panama, official national sources were used where available, together with data from the IMF. For Cuba, figures since 1996 have come from Oficina Nacional de Estadística e Información (ONEI), while data before 1996 come from ECLAC/CEPAL. For Bahamas, Barbados, Belize, Saint Lucia, and Trinidad and Tobago, GDP figures are reported on a fiscal year basis. For Jamaica, GDP for 1990-2003 are reported on a fiscal year basis, while for other years, they are reported on a calendar year basis.

**Table 3.16. Gross domestic product for tax reporting years at market prices, in millions of USD**

	1990	2000	2010	2015	2019	2020	2021	2022	2023	2024
Antigua and Barbuda	..	901	1 298	1 437	1 726	1 412	1 602	1 867	2 054	2 162
Argentina	158 024	317 759	424 729	642 464	446 762	385 218	486 040	633 520	648 895	637 234
Bahamas	5 218	8 076	10 096	11 838	13 277	10 363	12 037	13 897	15 271	15 833
Barbados	2 084	3 312	5 138	5 288	5 788	5 168	5 275	6 257	6 721	7 169
Belize	547	1 138	1 749	2 193	2 381	2 047	2 429	2 847	3 052	3 204
Bolivia	4 868	8 385	19 786	33 241	41 193	36 897	40 701	44 329	45 464	46 967
Brazil	464 995	655 453	2 208 704	1 800 046	1 873 286	1 476 092	1 670 650	1 951 850	2 191 138	2 179 413
Chile	34 748	78 236	217 105	242 497	278 180	253 880	315 457	301 227	335 518	330 268
Colombia	45 258	93 446	286 499	293 492	323 032	270 348	318 525	345 632	366 292	418 543
Costa Rica	5 736	15 014	37 659	56 442	64 418	62 396	64 961	69 244	86 498	95 350
Cuba	21 541	30 565	64 328	87 133	103 428	107 352	22 717	12 973	9 239	12 100
Dominican Republic	7 995	24 306	53 862	71 056	89 237	78 625	95 067	113 813	120 794	124 613
Ecuador	14 949	17 531	68 151	97 210	107 657	97 704	106 909	113 183	115 434	124 676
El Salvador	4 818	11 785	18 448	23 438	26 881	24 921	29 043	31 870	33 854	35 365
Grenada	..	..	..	997	1 213	1 043	1 123	1 225	1 317	1 404
Guatemala	7 535	18 124	41 326	62 180	77 156	77 718	86 443	95 642	104 354	113 190
Guyana	685	1 497	3 433	4 280	5 174	5 471	8 041	14 718	16 919	24 663
Honduras	4 923	7 104	15 837	20 978	24 883	23 350	28 146	31 425	34 356	37 100
Jamaica	4 568	8 997	13 193	14 154	15 380	14 973	12 939	15 052	17 762	19 250
Mexico	314 838	742 061	1 105 424	1 213 294	1 304 106	1 121 065	1 316 569	1 466 465	1 793 799	1 853 215
Nicaragua	..	5 109	8 759	12 757	12 713	12 730	14 208	15 634	17 813	19 694
Panama	5 933	12 962	29 440	54 092	69 722	57 087	67 407	76 523	83 812	86 524
Paraguay	5 812	8 856	27 129	36 211	37 925	35 432	39 951	41 953	43 118	44 458
Peru	28 326	50 414	149 284	194 425	236 413	209 984	229 832	248 203	271 780	294 675
Saint Lucia	..	932	1 483	1 808	2 095	1 511	1 869	2 334	2 397	2 574
Suriname	..	..	..	5 126	4 016	2 912	3 109	3 802	3 462	4 434
Trinidad and Tobago	5 155	8 330	22 634	26 981	23 471	20 889	24 229	28 332	25 038	25 636
Uruguay	11 204	24 892	43 967	58 218	62 229	53 557	60 742	70 600	77 997	80 961
Venezuela	..	..	..	..	..	..	..	..	..	..

.. Not available

Source: The figures are derived by dividing the GDP data in Table 3.15 by the exchange rate in Table 3.17.

**Table 3.17. Exchange rates used, national currency per US dollar at market exchange rates**

		1990	2000	2010	2015	2019	2020	2021	2022	2023	2024
Antigua and Barbuda	XCD	..	2.700	2.700	2.700	2.700	2.700	2.700	2.700	2.700	2.700
Argentina	ARS	0.488	1.000	3.912	9.268	48.255	70.635	95.093	130.714	296.517	916.318
Bahamas	BSD	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Barbados	BBD	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000
Belize	BZD	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000	2.000
Bolivia	BOB	3.173	6.193	6.968	6.860	6.860	6.860	6.860	6.860	6.860	6.860
Brazil	BRL	0.000	1.829	1.759	3.331	3.944	5.155	5.394	5.164	4.994	5.389
Chile	CLP	304.903	539.588	510.249	654.124	702.897	792.727	758.955	873.314	840.067	943.570
Colombia	COP	502.260	2087.918	1898.998	2741.782	3281.622	3693.276	3744.244	4256.194	4325.955	4074.430
Costa Rica	CRC	91.579	308.187	525.829	534.566	587.295	584.901	620.785	647.136	544.051	515.110
Cuba	CUP	0.912	1.000	1.000	1.000	1.000	1.000	24.000	48.801	89.752	89.648
Dominican Republic	DOP	9.674	16.181	36.779	44.989	51.243	56.469	57.091	54.979	56.001	59.407
Ecuador	USD	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
El Salvador	USD	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Grenada	XCD	..	..	..	2.700	2.700	2.700	2.700	2.700	2.700	2.700
Guatemala	GTQ	4.461	7.764	8.060	7.656	7.698	7.722	7.735	7.748	7.833	7.759
Guyana	GYD	50.420	182.430	203.636	206.500	208.500	208.500	208.500	208.500	208.500	208.500
Honduras	HNL	4.112	15.014	18.898	21.948	24.508	24.584	24.015	24.487	24.602	24.795
Jamaica	JMD	7.541	43.907	87.378	117.255	133.505	141.661	150.622	154.279	155.027	157.254
Mexico	MXN	2.813	9.456	12.636	15.848	19.264	21.486	20.272	20.127	17.759	18.300
Nicaragua	NIO	..	12.685	21.356	27.257	33.084	34.331	35.173	35.876	36.427	36.624
Panama	PAB	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Paraguay	PYG	1229.808	3486.353	4758.430	5204.921	6240.722	6771.097	6774.163	6982.752	7288.872	7560.248
Peru	PEN	0.188	3.488	2.825	3.185	3.337	3.496	3.880	3.834	3.744	3.754
Saint Lucia	XCD	..	2.700	2.700	2.700	2.700	2.700	2.700	2.700	2.700	2.700
Suriname	SRD	..	..	..	3.417	7.901	13.297	19.695	24.642	36.887	33.050
Trinidad and Tobago	TTD	4.250	6.273	6.344	6.344	6.756	6.751	6.757	6.756	6.750	6.750
Uruguay	UYU	1.169	12.103	20.051	27.282	35.251	42.016	43.552	41.168	38.821	40.213
Venezuela	VEF	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: Annual average market exchange rates.

Source: *World Economic Outlook* (IMF), October 2025.

# 4 Country tables, 1990-2024 – Tax revenues

In all of the following tables a (“..”) indicates not available. The main series in this volume cover the years 1990 to 2024.

Figures referring to 1991-99, 2001-09, 2011-14 and 2016-18 in Tables 4.1 to 4.29 have been omitted because of lack of space. The complete series are, however, available online at <http://data-explorer.oecd.org/s/e1>.

Table 4.1. Antigua and Barbuda, details of tax revenue

Million XCD

	1990	2000	2010	2015	2019	2020	2021	2022	2023	2024
<b>Total tax revenue</b>	..	268	660	735	820	731	804	912	994	1 156
<b>1000 Taxes on income, profits and capital gains</b>	..	38	92	89	72	82	77	64	102	113
1100 Taxes of individuals	..	0	33	37	1	0	0	0	0	0
1110 On income and profits	..	0	33	37	1	0	0	0	0	0
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	37	59	52	72	82	77	64	101	113
1210 On profits	..	37	59	52	72	82	77	64	101	113
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	0	0	0	0	0	0	0	0	0
<b>2000 Social security contributions (SSC)</b>	..	..	83	113	148	121	137	160	175	175
2100 Employees SSC	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	83	113	148	121	137	160	175	175
2410 On a payroll basis	..	..	83	113	148	121	137	160	175	175
2420 On an income tax basis	..	..	0	0	0	0	0	0	0	0
<b>3000 Taxes on payroll and workforce</b>	..	0	0	0	0	0	0	0	0	0
<b>4000 Taxes on property</b>	..	13	49	52	72	56	93	96	81	81
4100 Recurrent taxes on immovable property	..	0	18	18	29	18	24	32	22	27
4110 Households	..	..	18	18	29	18	24	32	22	27
Property tax	..	..	18	18	24	18	23	30	21	25
Land tax	..	..	0	0	2	0	0	2	1	1
Non-Citizens Undeveloped Land Tax	..	..	0	0	3	0	0	1	1	0
4120 Others	..	..	0	0	0	0	0	0	0	0
4200 Recurrent taxes on net wealth	..	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	13	32	34	43	38	69	64	59	54
Stamp duties	..	13	31	34	43	38	69	64	59	54
Other taxes on transactions	..	0	0	0	0	0	0	0	0	0
4500 Non-recurrent taxes	..	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	..	217	435	481	528	472	497	592	636	786
5100 Taxes on production, sale, transfer, etc	..	217	429	478	524	469	493	588	632	782
5110 General taxes	..	0	179	307	339	278	322	403	435	535
5111 Value added taxes	..	..	179	232	253	207	242	305	330	418
5112 Sales tax	..	..	0	75	80	66	74	91	99	109
5113 Other	..	..	0	0	7	5	6	7	7	8
5120 Taxes on specific goods and services	..	217	250	171	185	191	171	186	197	247
5121 Excises	..	72	34	69	67	83	52	39	44	73
Consumption duties	..	72	31	64	64	79	48	35	34	60
Environmental tax	..	0	3	5	3	4	5	4	10	13
5122 Profits of fiscal monopolies	..	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	..	83	96	88	102	86	97	113	116	128
Import duties	..	57	79	82	98	82	93	110	113	124
Throughput Levy on Fuel Products	..	0	12	5	4	4	4	4	4	4
Other customs charges	..	26	5	0	0	0	0	0	0	0
5124 Taxes on exports	..	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	..	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	..	53	54	14	15	22	22	33	36	46
Travel tax	..	4	4	6	7	3	3	7	9	10
Insurance levy	..	0	4	4	5	7	8	6	7	9
Money transfer levy	..	0	1	2	1	1	1	1	1	4
Other taxes on hospitality, transport and telecommunication services	..	49	44	2	2	11	9	20	19	23
5127 Other taxes on internat. trade and transactions	..	9	66	0	0	0	0	0	0	0
5128 Other taxes not included within 5121 to 5127 inclusive	..	0	0	0	0	0	0	0	0	0

	1990	2000	2010	2015	2019	2020	2021	2022	2023	2024
5130 Unallocable between 5110 and 5120	..	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	..	0	6	3	4	3	3	4	4	4
5210 Recurrent taxes	..	..	6	3	4	3	3	4	4	4
5211 Paid by households: motor vehicles	..	..	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	..	..	3	2	2	2	2	2	2	3
5213 Paid in respect of other goods	..	..	2	1	2	1	1	2	2	1
5220 Non-recurrent taxes	..	..	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	..	0	0	0	0	0	1	0	0	0
<b>6000 Other taxes</b>	<b>..</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

The figures do not include local tax revenues because data are not available.

Heading 2000: Social security contributions have been estimated since 2019.

Heading 5112: The Revenue Recovery Charge, levied on all goods imported into or manufactured in Antigua and Barbuda, is classified under this heading according to the OECD classification described in the Interpretative Guide.

Heading 5121: The environmental tax, levied on specific goods imported into or manufactured in Antigua and Barbuda, is classified under this heading according to the OECD classification described in the Interpretative Guide.

Heading 5126: This heading includes tourism accommodation introduced in 2021.

Source: Ministry of Finance; Corporate Governance and Social Security Board.

Table 4.2. Argentina, details of tax revenue

Million ARS

	1990	2000	2010	2015	2019	2020	2021	2022	2023	2024
<b>Total tax revenue</b>	<b>10 217</b>	<b>61 084</b>	<b>483 014</b>	<b>1 872 915</b>	<b>6 144 864</b>	<b>8 093 732</b>	<b>13 463 078</b>	<b>24 430 536</b>	<b>53 293 965</b>	<b>161 316 918</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>542</b>	<b>11 303</b>	<b>78 427</b>	<b>384 536</b>	<b>1 102 982</b>	<b>1 470 348</b>	<b>2 351 998</b>	<b>4 727 878</b>	<b>8 815 183</b>	<b>26 169 234</b>
1100 Of individuals	141	3 937	23 980	188 218	433 621	639 749	1 020 223	2 091 474	4 143 024	8 558 082
1110 On income and profits	130	3 854	23 858	187 663	429 882	637 599	1 014 929	2 079 588	4 111 605	8 464 105
1120 On capital gains	11	82	122	555	3 739	2 150	5 295	11 886	31 420	93 977
1200 Corporate	357	6 575	50 664	185 725	589 993	751 117	1 136 121	2 390 528	4 205 785	15 916 842
1210 On profits	357	6 575	50 664	185 725	589 993	751 117	1 136 121	2 390 528	4 205 785	15 916 842
Corporate income taxes	198	5 956	49 012	183 207	587 272	750 222	1 136 067	2 389 953	4 204 681	15 910 153
Tax on assets	160	19	4	4	5	2	3	9	25	3
Tax on assumed minimum income	0	600	1 648	2 513	2 716	893	51	565	1 079	6 685
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	43	792	3 783	10 593	79 367	79 483	195 654	245 876	466 374	1 694 310
Non resident taxpayers	11	792	3 783	10 593	79 367	79 483	195 654	245 876	466 374	1 694 310
Other	33	- 0	- 0	- 0	0	0	0	0	0	0
<b>2000 Social security contributions</b>	<b>2 583</b>	<b>9 670</b>	<b>102 460</b>	<b>415 410</b>	<b>1 225 664</b>	<b>1 548 052</b>	<b>2 398 126</b>	<b>4 331 972</b>	<b>9 723 087</b>	<b>30 010 575</b>
2100 Employees	..	2 486	37 990	163 861	481 007	626 316	967 217	1 719 052	3 786 892	10 825 964
2110 On a payroll basis	..	2 486	37 990	163 861	481 007	626 316	967 217	1 719 052	3 786 892	10 825 964
2120 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2200 Employers	..	6 069	54 713	235 334	699 601	864 073	1 356 161	2 492 899	5 718 848	18 548 998
2210 On a payroll basis	..	6 069	54 713	235 334	699 601	864 073	1 356 161	2 492 899	5 718 848	18 548 998
2220 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	98	1 115	9 757	16 215	45 056	57 663	74 748	120 021	217 347	635 612
2310 On a payroll basis	98	1 115	9 757	16 215	45 056	57 663	74 748	120 021	217 347	635 612
2320 On an income tax basis	0	0	0	0	0	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	2 485	0	0	0	0	0	0	0	0	0
2410 On a payroll basis	2 485	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	0	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>1 164</b>	<b>3 867</b>	<b>43 538</b>	<b>166 182</b>	<b>562 785</b>	<b>883 844</b>	<b>1 418 779</b>	<b>2 401 021</b>	<b>5 306 333</b>	<b>15 444 671</b>
4100 Recurrent taxes on immovable property	419	1 809	5 035	21 738	87 589	113 268	171 394	262 053	434 855	1 481 559
4110 Households	0	0	0	0	0	0	0	0	0	0
4120 Others	419	1 809	5 035	21 738	87 589	113 268	171 394	262 053	434 855	1 481 559
4200 Recurrent taxes on net wealth	246	1 084	5 248	18 538	32 383	209 929	283 469	428 916	1 002 323	2 356 081
4210 Individual	3	1 024	5 147	18 210	31 184	207 382	278 770	421 969	987 942	2 288 113
Personal assets	0	1 024	5 147	18 210	31 184	207 382	278 770	421 969	987 942	2 288 113
Recurrent taxes on net wealth	3	0	0	0	0	0	0	0	0	0
4220 Corporate	242	60	101	327	1 199	2 547	4 699	6 947	14 381	67 967
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	459	904	33 252	125 906	442 812	560 648	963 915	1 710 052	3 869 155	11 607 031
Immovable property transfers	0	54	539	1 256	5 575	4 958	9 796	14 368	31 718	45 243
Movable property transfers	44	0	0	0	0	0	0	0	0	0
Bank accounts' credits and debits	205	0	26 885	97 480	349 559	452 459	750 414	1 343 374	3 146 166	9 417 135
Stamp taxes	211	850	5 829	27 170	87 678	103 231	203 706	352 310	691 271	2 144 653
4500 Non-recurrent taxes	40	70	3	0	0	0	0	0	0	0
4510 On net wealth	0	0	0	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	40	70	3	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	<b>5 636</b>	<b>34 539</b>	<b>253 092</b>	<b>889 323</b>	<b>3 209 278</b>	<b>4 132 017</b>	<b>7 213 563</b>	<b>12 839 427</b>	<b>29 183 606</b>	<b>88 530 989</b>
5100 Taxes on production, sale, transfer, etc	5 462	34 288	252 550	881 120	3 181 178	4 088 862	7 157 143	12 759 421	29 099 053	88 113 495
5110 General taxes	2 384	25 123	167 534	671 297	2 317 817	2 957 036	5 024 240	9 143 893	22 885 267	65 953 247
5111 Value added taxes	1 594	19 009	116 386	433 076	1 532 597	1 905 385	3 243 608	5 831 330	14 791 510	43 027 692
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	791	6 114	51 148	238 221	785 220	1 051 651	1 780 632	3 312 564	8 093 757	22 925 554
5120 Taxes on specific goods and services	3 077	9 166	85 016	209 822	863 362	1 131 826	2 132 902	3 615 528	6 213 786	22 160 248
5121 Excises	1 866	5 850	26 208	92 349	282 001	394 311	665 896	931 669	1 707 484	5 695 305
Alcoholic beverages	25	36	238	986	4 571	5 779	10 862	22 140	53 719	150 307
Non alcoholic beverages	25	90	501	2 170	6 415	8 520	15 274	28 044	63 319	196 907
Beers	0	50	212	1 385	1 695	15 523	27 401	43 535	102 664	236 642
Tobacco products	425	1 875	6 884	26 152	90 857	132 703	188 239	275 753	571 142	1 804 186
Liquid fuels and gas	1 073	3 478	15 269	56 478	161 666	195 659	356 273	431 487	526 432	2 520 915
Electricity	72	205	591	590	7 818	7 139	13 507	19 294	59 905	107 823
Motor vehicles	59	20	27	88	242	3 616	10 156	39 383	128 002	168 894
Other	189	96	2 485	4 499	8 736	25 372	44 185	72 033	202 300	509 632
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	219	1 976	11 428	35 512	163 076	199 737	371 011	639 130	1 343 737	3 821 341
Import duties	166	1 938	11 183	34 822	132 405	164 888	305 698	531 892	1 131 876	3 213 426
Import fees	53	38	246	691	30 671	34 848	65 312	107 238	211 861	607 915

	1990	2000	2010	2015	2019	2020	2021	2022	2023	2024
5124 Taxes on exports	724	32	45 547	75 939	398 312	387 643	963 117	1 649 418	1 544 729	6 030 185
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	163	1 233	1 429	4 420	10 692	11 683	16 556	23 919	45 484	125 496
Insurance services	42	194	21	88	289	376	590	930	2 056	6 912
Financial services	32	855	0	0	0	0	0	0	0	0
Telephone services	82	33	936	2 301	4 312	4 497	5 910	7 498	13 409	41 618
Other specific services	7	151	472	2 031	6 090	6 809	10 055	15 491	30 019	76 965
5127 Other taxes on internat. trade and transactions	98	74	404	1 601	9 281	138 453	116 322	371 392	1 572 353	6 487 922
5128 Other taxes not included within 5121 to 5127 inclusive	8	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	177	833	3 598	17 035	57 370	75 337	122 371	189 977	318 503	998 494
5210 Recurrent taxes	177	833	3 598	17 035	57 370	75 337	122 371	189 977	318 503	998 494
5211 Paid by households: motor vehicles	177	833	3 598	17 035	57 370	75 337	122 371	189 977	318 503	998 494
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	0	0	0	0	0	0	0	0	0	0
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	- 3	- 583	- 3 056	- 8 831	- 29 270	- 32 182	- 65 950	- 109 970	- 233 950	- 581 000
<b>6000 Other taxes</b>	<b>292</b>	<b>1 704</b>	<b>5 497</b>	<b>17 463</b>	<b>44 156</b>	<b>59 470</b>	<b>80 613</b>	<b>130 238</b>	<b>265 755</b>	<b>1 161 449</b>
6100 Paid solely by business	0	354	2 093	5 624	20 635	29 169	31 500	39 721	68 791	224 975
Simplified system for small taxpayers	..	354	2 093	5 624	20 635	29 169	31 500	39 721	68 791	224 975
6200 Other	292	1 351	3 404	11 839	23 521	30 301	49 113	90 517	196 964	936 474
Tax debt payments	135	24	293	1 306	- 1 070	6 215	5 262	18 284	46 176	438 256
Special payments	79	6	0	0	0	0	0	0	0	0
Other national level	0	12	0	0	0	0	0	0	6	1
Other provincial level	78	1 309	3 110	10 533	24 591	24 086	43 851	72 233	150 782	498 217

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

The figures exclude local government tax revenues as the data are not available (but include provincial revenues).

Heading 2000: The figures may be under-estimated as they exclude certain types of social security contributions for which data are not readily available.

Heading 5212: In ECLAC data, property tax on motor vehicles is classified in category 4000.

Heading 5300: The figures are negative as they represent general reimbursements of exports and specific taxes on goods and services.

Heading 6200: The tax debt payments from 2016 include revenue following the implementation of a new voluntary disclosure regime in July 2016 (Law 27260).

Source: Subsecretaría de Ingresos Públicos, Dirección Nacional de Investigaciones y Análisis Fiscal, Ministerio de Hacienda (Undersecretary of Public Revenue, National Direction of Research and Fiscal Analysis, Ministry of Finance).

Table 4.3. Bahamas, details of tax revenue

Million BSD

	1990	2000	2005	2010	2019	2020	2021	2022	2023	2024
<b>Total tax revenue</b>	<b>505</b>	<b>965</b>	<b>1 060</b>	<b>1 277</b>	<b>2 486</b>	<b>2 076</b>	<b>1 869</b>	<b>2 436</b>	<b>2 788</b>	<b>3 063</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	0	0	0	0	0	0	0	0	0	0
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	0	0	0	0	0	0	0	0	0	0
1210 On profits	..	..	..	..	..	..	..	..	..	..
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
<b>2000 Social security contributions</b>	<b>66</b>	<b>115</b>	<b>136</b>	<b>167</b>	<b>287</b>	<b>226</b>	<b>258</b>	<b>278</b>	<b>314</b>	<b>327</b>
2100 Employees	..	..	..	60	115	89	101	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	104	166	132	151	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	3	7	5	6	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	66	115	136	- 0	- 1	- 0	- 0	278	314	327
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>56</b>	<b>208</b>	<b>302</b>	<b>269</b>	<b>345</b>	<b>174</b>	<b>203</b>	<b>241</b>	<b>276</b>	<b>319</b>
4100 Recurrent taxes on immovable property	19	32	54	92	109	100	143	147	162	203
4110 Households	0	0	0	0	0	0	0	0	0	0
4120 Others	19	32	54	92	109	100	143	147	162	203
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	37	176	248	177	235	74	60	94	115	116
Stamp Tax from Imports	0	102	112	15	0	0	0	0	0	0
Stamp Tax from Exports	0	0	0	0	0	0	0	0	0	0
All Other Stamp Tax	37	74	135	162	235	74	60	94	115	116
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	<b>386</b>	<b>620</b>	<b>623</b>	<b>780</b>	<b>1 854</b>	<b>1 676</b>	<b>1 408</b>	<b>1 917</b>	<b>2 197</b>	<b>2 417</b>
5100 Taxes on production, sale, transfer, etc	354	552	545	657	1 623	1 524	1 253	1 745	1 994	2 136
5110 General taxes	0	0	0	0	897	876	740	1 136	1 252	1 346
5111 Value added taxes	0	0	0	0	897	876	740	1 136	1 252	1 346
5112 Sales tax	..	..	..	..	0	0	0	0	0	0
5113 Other	..	..	..	..	0	0	0	0	0	0
5120 Taxes on specific goods and services	354	552	545	657	727	649	513	609	742	789
5121 Excises	0	0	0	188	242	206	176	47	3	19
Fuel surcharges	..	..	..	..	1	1	1	1	1	2
Other excises	..	..	..	..	241	205	175	45	1	16
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	289	435	413	348	284	224	192	249	249	258
5124 Taxes on exports	6	13	13	14	13	53	96	177	253	247
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	59	104	119	106	187	165	49	137	237	266
Departure tax	27	64	69	70	147	125	11	85	172	219
Gaming tax	27	20	25	10	40	40	38	51	64	45
Hotel occupancy tax	5	20	25	25	0	0	0	1	1	1
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes not included within 5121 to 5127 inclusive	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	32	69	78	123	231	152	155	172	203	281
5210 Recurrent taxes	32	69	78	123	231	152	155	172	203	281
Motor vehicle tax	10	14	18	21	35	31	32	34	35	35
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..

	1990	2000	2005	2010	2019	2020	2021	2022	2023	2024
5213 Paid in respect of other goods	22	55	61	102	195	122	123	138	169	247
Company fees and registration	0	5	5	5	0	0	0	0	0	0
International business companies	0	17	15	19	0	0	0	0	0	0
Others	22	33	40	78	195	122	123	138	169	247
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>- 4</b>	<b>21</b>	<b>- 1</b>	<b>60</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	0	0	0	0	..	..	..	..	..	..
6200 Other	- 4	21	- 1	60	..	..	..	..	..	..
Incentive acts and other refunds	- 8	14	- 15	11	..	..	..	..	..	..
Other taxes	4	7	15	49	..	..	..	..	..	..

.. Not available

Note: Fiscal year ending on 30th June. For example, the data for 2024 represent July 2023 to June 2024.

The data are on a cash basis.

The figures exclude local government tax revenues as the data are not available.

Heading 2000: The data are estimated for 2022-24.

Heading 2400: This heading includes refunds of social security contributions as reported by the National Insurance Board (NIB) before 2022.

Heading 4400: This heading includes all stamp taxes.

Heading 5111: A value added tax was enforced on 1st January 2015.

Source: The Central Bank of The Bahamas; Ministry of Finance of The Bahamas; National Insurance Board of The Bahamas; Centro Interamericano de Administraciones Tributarias (Inter-American Center of Tax Administrations).

Table 4.4. Barbados, details of tax revenue

Million BBD

	1990	2000	2010	2015	2019	2020	2021	2022	2023	2024
<b>Total tax revenue</b>	<b>1 026</b>	<b>1 892</b>	<b>2 736</b>	<b>2 893</b>	<b>3 442</b>	<b>2 982</b>	<b>3 241</b>	<b>3 732</b>	<b>3 855</b>	<b>4 407</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>250</b>	<b>599</b>	<b>766</b>	<b>714</b>	<b>823</b>	<b>976</b>	<b>897</b>	<b>1 111</b>	<b>1 108</b>	<b>1 582</b>
1100 Of individuals	140	293	395	433	455	308	385	407	447	466
1110 On income and profits	140	293	395	433	455	308	385	407	447	466
Personal income tax	140	293	395	397	455	308	385	407	447	466
Consolidation tax	0	0	0	36	0	0	0	0	0	0
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	95	269	294	215	309	613	451	624	563	1 027
1210 On profits	95	269	294	215	309	613	451	624	563	1 027
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	15	37	76	66	59	55	61	81	97	89
<b>2000 Social security contributions</b>	<b>134</b>	<b>295</b>	<b>565</b>	<b>627</b>	<b>671</b>	<b>595</b>	<b>595</b>	<b>621</b>	<b>649</b>	<b>672</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	134	295	565	627	671	595	595	621	649	672
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>147</b>	<b>108</b>	<b>130</b>	<b>143</b>	<b>226</b>	<b>189</b>	<b>219</b>	<b>239</b>	<b>237</b>	<b>240</b>
4100 Recurrent taxes on immovable property	46	95	118	133	215	182	205	217	219	223
Property tax	46	95	118	133	215	182	205	217	219	223
Municipal solid waste tax	0	0	0	0	0	0	0	0	0	0
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	101	13	12	10	11	8	13	22	18	17
Stamp duties	101	13	12	10	11	8	13	22	18	17
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	<b>495</b>	<b>889</b>	<b>1 276</b>	<b>1 410</b>	<b>1 723</b>	<b>1 223</b>	<b>1 531</b>	<b>1 761</b>	<b>1 861</b>	<b>1 913</b>
5100 Taxes on production, sale, transfer, etc	424	788	1 105	1 291	1 607	1 171	1 459	1 686	1 754	1 834
5110 General taxes	197	492	768	861	967	706	885	1 023	1 096	1 132
5111 Value added taxes	0	492	768	861	967	706	885	1 023	1 096	1 132
5112 Sales tax	197	- 0	0	0	0	0	0	0	0	0
Social responsibility levy	0	0	..	..	0	..	..	..	..	..
Consumption tax	197	- 0	..	..	0	..	..	..	..	..
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	227	296	337	430	640	465	575	663	659	702
5121 Excises	91	175	146	169	251	154	212	247	229	241
Excises	0	160	146	169	251	154	212	247	229	241
Levies	91	15	0	0	0	0	0	0	0	0
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	118	121	191	232	314	256	291	323	334	361
Import duties	118	121	191	232	232	192	221	242	257	280
Fuel tax	0	0	0	0	82	64	70	81	77	81
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	17	1	0	29	76	55	71	93	96	100
Hotel and restaurant tax	17	1	..	0	0	0	0	0	0	0
Banks and other asset tax	0	0	..	29	47	46	46	53	54	57
Room rate levy	0	0	..	0	28	10	25	40	42	43
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes not included within 5121 to 5127 inclusive	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0

	1990	2000	2010	2015	2019	2020	2021	2022	2023	2024
5200 Taxes on use of goods and perform activities	71	101	171	119	115	52	72	75	107	79
5210 Recurrent taxes	71	101	171	119	115	52	72	75	107	79
5211 Paid by households: motor vehicles	0	0	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	71	101	171	119	115	52	72	75	107	79
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: Year ending 31st March, except for social security contributions which use calendar year. For example, the data for 2024 represent April 2024 to March 2025.

The data are on a cash basis, except for social security contributions which are on an accrual basis.

The figures exclude local government tax revenues as the data are not available.

Heading 1300: This heading includes withholding taxes levied on both individuals and corporate entities.

Heading 2000: Social security contributions refer to contribution income of National Insurance Scheme. The values for 2021-24 are the government projections under the best estimate scenario in the 17th Actuarial Review of the National Insurance Fund.

Heading 5213: This heading includes miscellaneous indirect taxes levied on a recurrent basis such as revenues from various licences.

Source: The Central Bank of Barbados; National Insurance Board of Barbados.

Table 4.5. Belize, details of tax revenue

Million BZD

	1990	2000	2010	2015	2019	2020	2021	2022	2023	2024
<b>Total tax revenue</b>	<b>178</b>	<b>318</b>	<b>740</b>	<b>947</b>	<b>1 153</b>	<b>935</b>	<b>1128</b>	<b>1334</b>	<b>1506</b>	<b>1 570</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>37</b>	<b>76</b>	<b>248</b>	<b>254</b>	<b>291</b>	<b>237</b>	<b>224</b>	<b>308</b>	<b>349</b>	<b>363</b>
1100 Of individuals	21	19	52	82	105	92	78	111	126	131
1110 On income and profits	21	19	52	82	105	92	78	111	126	131
Income tax (PAYE)	20	19	52	82	105	92	78	111	126	131
Income tax on individuals	1	0	0	0	0	0	0	0	0	0
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	12	51	189	159	174	134	126	178	209	218
Income tax (companies)	12	1	51	1	3	1	0	7	0	0
Income tax (business tax)	0	51	138	158	171	133	126	171	209	218
Income tax (supplemental petroleum tax)	0	0	0	0	0	0	0	0	0	0
1210 On profits	..	..	..	..	..	..	..	..	..	..
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	4	6	7	13	12	11	20	18	13	14
Income tax (arrear)	4	3	1	2	2	2	2	2	1	1
Income tax (withholding)	0	3	6	11	10	9	18	16	12	13
<b>2000 Social security contributions</b>	<b>10</b>	<b>18</b>	<b>60</b>	<b>77</b>	<b>100</b>	<b>110</b>	<b>117</b>	<b>144</b>	<b>166</b>	<b>168</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	10	18	60	77	100	110	117	144	166	168
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>34</b>	<b>13</b>	<b>23</b>	<b>35</b>	<b>39</b>	<b>34</b>	<b>63</b>	<b>57</b>	<b>73</b>	<b>76</b>
4100 Recurrent taxes on immovable property	1	2	7	5	7	7	9	8	7	7
4110 Households	1	2	7	5	7	7	9	8	7	7
4120 Others	0	0	0	0	0	0	0	0	0	0
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	0	0	0	0	0	0	0	0	0
4320 Gift taxes	..	0	0	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	33	11	16	29	32	27	54	50	66	68
Stamp duties on customs	28	0	0	0	0	0	0	0	0	0
Stamp duties (other departments)	5	11	16	29	14	3	8	3	2	2
Stamp duties (land transactions)	0	0	0	0	18	24	46	47	64	67
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	<b>97</b>	<b>211</b>	<b>409</b>	<b>580</b>	<b>723</b>	<b>553</b>	<b>724</b>	<b>825</b>	<b>918</b>	<b>964</b>
5100 Taxes on production, sale, transfer, etc.	94	207	400	571	712	546	715	815	910	946
5110 General taxes	0	82	199	275	323	244	306	381	421	438
5111 Value added taxes	0	0	199	275	323	244	306	381	421	438
5112 Sales tax	..	82	0	0	0	0	0	0	0	0
5113 Other	..	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	94	125	200	296	389	302	409	433	488	508
5121 Excises	35	47	31	39	194	155	192	169	229	238
Revenue replacement duty	18	39	7	15	1	1	1	1	1	1
Excise duties	17	8	22	23	192	151	191	168	227	236
Excise on locally refined petroleum products	0	0	0	1	0	3	0	0	0	0
Excise on locally extracted crude oil	0	0	1	0	1	0	0	0	0	0
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	50	64	144	221	137	105	159	192	187	194
Import duties	50	64	123	190	95	71	109	132	128	133
Environmental tax	0	0	21	31	42	34	49	60	58	61
Imports into EPZs	0	0	0	0	0	0	0	0	0	0
5124 Taxes on exports	0	0	0	0	0	2	0	0	1	1
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	0	0	0	0	0	0	1	0	0	0

	1990	2000	2010	2015	2019	2020	2021	2022	2023	2024
5127 Other taxes on internat. trade and transactions	8	14	25	35	59	40	57	72	72	75
Goods in transit - administration charge	3	1	1	1	1	1	1	2	3	3
Goods in transit - social fee	0	5	8	11	22	17	23	29	24	25
Taxes on foreign currency transactions	6	8	16	23	35	21	33	41	46	47
5128 Other taxes not included within 5121 to 5127 inclusive	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	3	4	9	9	11	7	9	11	9	18
5210 Recurrent taxes	3	4	9	9	11	7	9	11	9	18
5211 Paid by households: motor vehicles	2	3	3	4	5	5	6	6	6	6
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	1	1	6	5	5	2	3	4	3	11
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: Year ending 31st March. For example, the data for 2024 represent April 2024 to March 2025.

The data are on a cash basis.

The tax revenue data for 2024 represent the budget estimates for the 2024/25 fiscal year reported in the Approved Estimates of Revenue and Expenditure for Fiscal Year 2025/26.

Heading 2000: Social security contributions refer to total contributions to the Social Security Fund excluding government contributions to the National Health Insurance (NHI) fund. The government contributions are government subsidies to the social security system and hence are not considered as tax revenues according to the OECD classification described in the Interpretative Guide. Figure for 2023 and 2024 are estimated.

Heading 4400: This heading includes all stamp duties.

Source: Ministry of Finance of Belize; Social Security Board Belize.

Table 4.6. Bolivia, details of tax revenue

Million BOB

	1990	2000	2010	2015	2019	2020	2021	2022	2023	2024
<b>Total tax revenue</b>	<b>1 005</b>	<b>9 151</b>	<b>31 549</b>	<b>67 264</b>	<b>69 785</b>	<b>56 087</b>	<b>63 203</b>	<b>72 013</b>	<b>74 422</b>	<b>76 054</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>68</b>	<b>1 209</b>	<b>6 294</b>	<b>12 809</b>	<b>11 356</b>	<b>7 402</b>	<b>7 644</b>	<b>10 397</b>	<b>9 008</b>	<b>8 904</b>
1100 Of individuals	68	214	263	508	518	470	457	502	883	971
1110 On income and profits	68	214	263	508	518	470	457	502	883	971
Value added supplementary scheme	62	161	237	461	464	426	423	476	844	926
Fiscal notes on value added supplementary scheme	6	52	26	47	53	44	33	25	40	44
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	0	995	6 031	12 302	10 838	6 931	7 187	9 896	8 124	7 933
1210 On profits	..	995	6 031	12 302	10 838	6 931	7 187	9 896	8 124	7 933
Corporate tax	..	804	5 089	10 260	9 724	6 465	6 986	9 209	7 778	7 414
Fiscal notes on corporate tax	..	191	942	2 041	1 115	467	201	686	346	519
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
<b>2000 Social security contributions</b>	<b>0</b>	<b>666</b>	<b>5 265</b>	<b>14 235</b>	<b>17 500</b>	<b>16 494</b>	<b>16 814</b>	<b>17 351</b>	<b>17 908</b>	<b>18 710</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	666	5 265	14 235	17 500	16 494	16 814	17 351	17 908	18 710
2410 On a payroll basis	..	666	5 265	14 235	17 500	16 494	16 814	17 351	17 908	18 710
2420 On an income tax basis	..	0	0	0	0	0	0	0	0	0
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>1</b>	<b>3</b>	<b>367</b>	<b>424</b>	<b>522</b>	<b>421</b>	<b>743</b>	<b>767</b>	<b>570</b>	<b>376</b>
4100 Recurrent taxes on immovable property	0	0	0	0	0	0	0	0	0	0
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	241	205	180	169
4210 Individual	..	..	..	..	..	..	241	205	180	169
4220 Corporate	..	..	..	..	..	..	0	0	0	0
4300 Estate, inheritance and gift taxes	1	3	20	36	0	0	0	0	0	0
4310 Estate and inheritance taxes	1	3	20	36	0	..	..	..	..	..
4320 Gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	347	388	522	421	502	561	389	207
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	<b>907</b>	<b>6 656</b>	<b>17 791</b>	<b>34 759</b>	<b>34 187</b>	<b>25 866</b>	<b>32 190</b>	<b>36 806</b>	<b>38 386</b>	<b>38 204</b>
5100 Taxes on production, sale, transfer, etc.	907	6 656	17 791	34 759	34 187	25 866	32 190	36 806	38 386	38 204
5110 General taxes	584	3 953	12 541	25 247	25 405	19 124	24 307	27 953	29 137	29 168
5111 Value added taxes	432	2 949	10 259	20 756	20 391	15 146	19 237	22 027	23 155	23 119
VAT (internal market)	178	1 204	4 100	9 914	10 000	7 692	9 452	9 608	9 389	10 658
VAT (imports)	178	1 445	5 193	9 738	8 594	6 522	7 950	8 983	8 752	7 303
VAT fiscal notes (internal market)	56	223	581	666	271	336	417	659	643	551
VAT fiscal notes (imports)	20	76	385	438	1 526	596	1 418	2 776	4 372	4 607
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	151	1 005	2 282	4 491	5 014	3 978	5 070	5 926	5 982	6 049
Transactions tax	136	943	2 174	4 463	4 652	3 446	4 309	4 804	4 804	4 909
Fiscal note on transactions tax	15	62	107	28	362	531	761	1 122	1 178	1 140
5120 Taxes on specific goods and services	324	2 702	5 250	9 511	8 782	6 742	7 883	8 853	9 249	9 037
5121 Excises	118	2 047	3 658	5 853	5 187	4 563	4 820	4 807	4 808	4 785
Excises (internal market)	61	244	933	1 486	1 456	1 225	1 359	1 234	1 470	1 816
Excises (Imports)	22	298	379	1 109	785	561	699	803	917	800
Special tax on hydrocarbons and derivatives	0	1 348	1 070	2 581	1 911	1 697	1 977	800	288	804
Fiscal notes on excises	35	118	155	262	442	315	328	571	435	312
Fiscal notes on special tax on hydrocarb. and deriv.	0	40	1 121	415	594	765	456	1 400	1 699	1 053
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	204	640	1 545	3 254	3 376	2 091	3 004	3 934	4 314	4 120
Customs and import duties	163	616	1 504	3 057	2 976	1 998	2 567	2 936	3 195	2 620
Fiscal notes on customs and import duties	41	24	41	197	399	93	437	999	1 119	1 500
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0

	1990	2000	2010	2015	2019	2020	2021	2022	2023	2024
5126 Taxes on specific services	2	15	47	127	218	89	60	112	126	131
Air departure tax	2	15	47	102	130	42	30	69	84	93
Tax on gambling	0	0	0	25	88	47	30	42	42	39
5127 Other taxes on internat. trade and transactions	0	0	0	277	0	0	0	0	0	0
5128 Other taxes not included within 5121 to 5127 inclusive	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	0	0	0	0	0	0	0	0	0	0
5210 Recurrent taxes	..	..	..	..	..	..	..	..	..	..
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>30</b>	<b>617</b>	<b>1 831</b>	<b>5 037</b>	<b>6 220</b>	<b>5 905</b>	<b>5 812</b>	<b>6 692</b>	<b>8 551</b>	<b>9 860</b>
6100 Paid solely by business	4	6	12	25	36	25	29	30	40	38
Simplified tax regime	3	6	12	25	36	25	29	30	40	38
Integrated tax system	1	0	0	0	0	0	0	0	0	0
6200 Other	26	611	1 819	5 012	6 184	5 880	5 783	6 662	8 511	9 822
Municipal taxes	0	575	1 381	2 585	3 203	2 715	2 815	3 166	3 381	3 504
Other taxes	20	35	422	2 378	2 866	3 107	2 923	3 442	4 948	6 207
Fiscal notes on other taxes	3	0	3	23	88	32	11	21	146	76
Unified agricultural regime	2	1	14	26	28	27	34	33	36	36

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

The figures exclude local government tax revenues for the period 1990-1993 as the data are not available. Revenue data are preliminary for 2022-24.

Heading 1210: Corporate tax under heading 1210 includes revenues from IUE (corporate tax), IUE-RE (corporate tax remittances) and IUM (mining profits).

Fiscal notes on corporate tax include fiscal notes on IUE and IUM.

Heading 2000: The figures include social security contributions to Bolivia's pension system and healthcare related funds. Contributions to the pension system between 1997 and 2009 are excluded because Bolivia's pension system was private during this period.

Heading 4210: This heading includes the tax on large fortunes (IGF). This tax is levied on net wealth of natural persons and was introduced in 2020.

Heading 5113: This heading includes IT (transactions tax), its fiscal notes as well as the Special Integrated System of Transition for Entrepreneurs (SIETE-RG).

Heading 5127: This heading includes IVME (tax on the sales of foreign currency).

Heading 6200: Other taxes include revenues from "conceptos varios" (miscellaneous concepts), programa transitorio (transitional programme) and otros ingresos en efectivo (other cash revenue). Fiscal notes on other taxes include fiscal notes on "conceptos varios".

Source: Ministerio de Economía y Finanzas Públicas de Bolivia (Ministry of Economy and Public Finance of Bolivia); Servicio de Impuestos Nacionales (National Tax Service); Aduana Nacional de Bolivia (National Customs of Bolivia); Caja Nacional de Salud (National Health Fund).

Table 4.7. Brazil, details of tax revenue

Million BRL

	1990	2000	2010	2015	2019	2020	2021	2022	2023	2024
<b>Total tax revenue</b>	<b>3</b>	<b>352 456</b>	<b>1 231 621</b>	<b>1 874 490</b>	<b>2 354 178</b>	<b>2 317 298</b>	<b>2 892 699</b>	<b>3 279 885</b>	<b>3 464 391</b>	<b>3 955 326</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>1</b>	<b>68 667</b>	<b>258 738</b>	<b>400 993</b>	<b>537 894</b>	<b>525 627</b>	<b>698 098</b>	<b>908 977</b>	<b>941 049</b>	<b>1 064 306</b>
1100 Of individuals	0	3 406	87 828	148 739	221 730	225 912	262 008	303 926	334 640	381 846
1110 On income and profits	0	3 406	87 828	148 739	221 730	225 912	262 008	303 926	334 640	381 846
Withholding income tax (IRRF)	0	0	71 579	121 540	184 030	186 211	208 219	248 866	279 262	315 098
Other personal income taxes	0	3 406	16 248	27 199	37 700	39 701	53 788	55 059	55 378	66 748
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	0	25 430	128 255	164 057	207 505	200 032	322 527	437 358	399 090	435 646
1210 On profits	0	25 430	128 255	164 057	207 505	200 032	322 527	437 358	399 090	435 646
Corporate income tax	0	16 680	82 474	104 910	127 130	122 679	210 058	281 264	254 087	272 549
Social contribution on net profits (CSLL)	0	8 750	45 780	59 147	80 374	77 352	112 469	156 093	145 003	163 097
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	39 831	42 656	88 196	108 659	99 684	113 564	167 693	207 319	246 813
Withholding tax on non-resident income (remittances abroad)	..	..	11 537	24 669	39 293	39 602	44 400	55 493	66 709	79 831
Withholding tax on capital income	..	..	24 887	53 692	57 184	48 346	55 576	97 047	123 816	147 042
Withholding tax on other income	..	..	6 232	9 836	12 182	11 736	13 588	15 154	16 794	19 940
<b>2000 Social security contributions</b>	<b>1</b>	<b>83 469</b>	<b>314 057</b>	<b>498 428</b>	<b>611 664</b>	<b>610 276</b>	<b>694 845</b>	<b>797 991</b>	<b>875 262</b>	<b>949 798</b>
2100 Employees	..	..	75 509	114 653	147 749	151 462	172 434	196 952	213 912	258 265
2110 On a payroll basis	..	..	75 509	114 653	147 749	151 462	172 434	196 952	213 912	258 265
2120 On an income tax basis	..	..	0	0	0	0	0	0	0	0
2200 Employers	0	18 709	237 807	364 301	452 166	447 755	508 906	585 739	644 538	674 395
2210 On a payroll basis	0	18 709	237 807	364 301	452 166	447 755	508 906	585 739	644 538	674 395
2220 On an income tax basis	0	0	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	1	64 760	741	19 474	11 749	11 059	13 505	15 300	16 813	17 138
2410 On a payroll basis	1	64 760	741	19 474	11 749	11 059	13 505	15 300	16 813	17 138
2420 On an income tax basis	0	0	0	0	0	0	0	0	0	0
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>5 437</b>	<b>21 348</b>	<b>37 891</b>	<b>42 907</b>	<b>40 397</b>	<b>47 320</b>	<b>54 762</b>	<b>61 793</b>	<b>66 376</b>
Payroll-based contribution to education	0	2 791	11 049	19 039	21 978	21 086	23 833	27 024	30 441	32 684
"S" System contributions	0	2 646	9 925	18 153	20 549	18 970	23 103	27 273	30 826	33 545
Other payroll taxes	0	0	374	699	381	340	384	465	526	148
<b>4000 Taxes on property</b>	<b>0</b>	<b>23 524</b>	<b>53 495</b>	<b>84 675</b>	<b>112 641</b>	<b>92 120</b>	<b>141 844</b>	<b>155 806</b>	<b>168 302</b>	<b>185 775</b>
4100 Recurrent taxes on immovable property	0	4 753	18 367	33 313	50 386	47 830	59 286	64 501	70 636	75 855
Tax on rural land property (ITR)	0	234	485	1 105	1 630	1 761	2 167	2 594	3 041	3 250
Tax on urban land property (IPTU)	0	4 519	17 882	32 208	48 756	46 069	57 119	61 907	67 596	72 605
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	329	2 518	6 461	8 582	8 521	12 330	12 874	14 714	17 524
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	18 442	32 610	44 902	53 673	35 769	70 228	78 432	82 951	92 396
Tax on financial operations (IOF)	0	3 096	26 571	34 681	40 945	21 949	49 024	58 989	61 716	67 456
Tax on real estate property transfers (ITBI)	0	950	6 050	10 215	12 762	13 820	21 227	19 442	21 229	24 982
Other	0	14 396	- 12	5	- 34	- 1	- 23	0	6	- 42
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	<b>2</b>	<b>169 181</b>	<b>583 504</b>	<b>852 394</b>	<b>1 049 071</b>	<b>1 048 885</b>	<b>1 310 448</b>	<b>1 362 256</b>	<b>1 418 218</b>	<b>1 689 071</b>
5100 Taxes on production, sale, transfer, etc	2	163 887	556 739	807 398	997 208	994 090	1 244 306	1 288 939	1 333 890	1 598 835
5110 General taxes	1	136 743	484 000	705 879	881 936	872 412	1 088 855	1 146 720	1 190 501	1 400 884
5111 Value added taxes	1	82 279	268 117	396 428	507 053	522 690	652 284	688 854	696 663	801 252
Tax on the circulation of goods and services (ICMS)	1	82 279	268 117	396 428	507 053	522 690	652 284	688 854	696 663	801 252
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	54 464	215 883	309 450	374 883	349 722	436 572	457 867	493 838	599 633
Contribution to COFINS	0	38 707	140 939	199 876	237 372	218 602	269 705	271 315	286 257	353 793
Contribution to PIS	0	8 339	30 714	42 632	51 390	46 626	57 614	58 683	61 923	77 924
Contribution to PASEP	0	1 312	9 880	9 958	12 626	14 686	16 871	19 610	20 719	22 991
Tax on general services (ISS)	0	6 106	33 696	56 094	72 428	68 688	90 900	106 849	123 329	143 536
Others	0	0	656	890	1 067	1 119	1 483	1 410	1 610	1 389
5120 Taxes on specific goods and services	0	27 144	72 739	101 519	115 272	121 678	155 451	142 218	143 389	197 951

	1990	2000	2010	2015	2019	2020	2021	2022	2023	2024
5121 Excises	0	18 699	48 254	57 677	65 626	68 467	84 242	73 607	73 460	102 350
Vehicles	..	..	5 787	4 367	5 639	3 446	3 447	4 048	6 918	8 623
Beverages	..	..	2 431	2 599	3 641	2 985	2 687	2 513	2 954	3 341
Tobacco	..	..	3 704	5 692	5 559	5 975	5 577	6 732	3 824	8 161
Fuels	..	..	7 759	3 271	2 776	1 986	1 924	1 660	1 195	3 396
Other excises	..	..	28 573	41 748	48 011	54 075	70 607	58 653	58 569	78 829
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	0	8 445	21 072	38 870	42 842	45 671	61 876	58 981	54 074	77 494
5124 Taxes on exports	0	0	47	99	91	51	160	53	4 440	6
5125 Taxes on investment goods	0	0	868	26	26	24	20	20	21	18
5126 Taxes on specific services	0	0	1 286	1 863	1 561	1 565	1 568	1 632	1 529	1 497
Contribution on revenues of telecom companies	..	..	1 186	1 657	1 392	1 357	1 340	1 333	1 393	1 366
Contribution on billing of IT companies	..	..	100	206	168	208	228	298	136	131
Other taxes on specific services	..	..	1	1	1	0	1	0	0	0
5127 Other taxes on internat. trade and transactions	0	0	1 212	2 983	5 127	5 900	7 585	7 925	9 865	16 586
CIDE on remittances abroad	..	..	1 212	2 983	5 127	5 900	7 585	7 925	9 865	16 586
5128 Other taxes not included within 5121 to 5127 inclusive	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	0	5 294	26 765	44 997	51 862	54 795	66 142	73 318	84 328	90 236
5210 Recurrent taxes	0	5 294	24 417	41 992	48 632	49 587	53 070	65 422	81 338	85 844
5211 Paid by households: motor vehicles	0	5 294	24 197	40 460	47 169	48 351	51 775	63 928	79 747	84 322
Motor vehicle property tax (IPVA)	0	5 294	21 367	36 219	46 141	48 178	51 762	63 925	79 746	84 321
Contributions to DPVAT	0	0	2 830	4 242	1 027	173	13	3	1	0
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	0	0	220	1 531	1 463	1 235	1 296	1 494	1 591	1 522
CONDECINE	..	..	49	1 062	1 061	885	974	1 145	1 169	1 210
Others	..	..	170	469	402	350	321	349	422	312
5220 Non-recurrent taxes	0	0	2 349	3 005	3 231	5 208	13 072	7 896	2 990	4 392
AFRMM	..	..	2 349	3 005	3 231	5 208	13 072	7 896	2 990	4 392
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>0</b>	<b>2 178</b>	<b>480</b>	<b>109</b>	<b>1</b>	<b>- 7</b>	<b>144</b>	<b>92</b>	<b>- 233</b>	<b>0</b>
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	0	2 178	480	109	1	- 7	144	92	- 233	0

.. Not available

Note: Year ending 31st December.

The data are on a cash basis..

Heading 2000: Social security contributions include contributions to the General Social Security Regime (RGPS), contributions to the Own Social Security Schemes (RPPS), contributions to the Severance Indemnity Fund (FGTS) and contributions to the health fund for military police and fire department.

Heading 4400: This heading includes the tax on real estate property transfers (ITBI) levied by the central and state governments.

Heading 5113: Contributions to PASEP are included in contributions to PIS before 2000 as they cannot be distinguished.

Heading 5123: This heading includes tax on exports before 2002.

Source: Secretaria da Receita Federal do Brasil, Ministério da Economia (Special Department of Federal Revenue of Brazil under Ministry of Economy); Secretaria do Tesouro Nacional, Ministério da Economia (National Treasury Secretariat under Ministry of Economy).

Table 4.8. Chile, details of tax revenue

Million CLP

	1990	2000	2010	2015	2019	2020	2021	2022	2023	2024
<b>Total tax revenue</b>	<b>1 777 218</b>	<b>7 901 998</b>	<b>21 815 391</b>	<b>32 533 542</b>	<b>41 025 712</b>	<b>38 823 397</b>	<b>53 463 334</b>	<b>62 901 438</b>	<b>58 154 015</b>	<b>63 820 279</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>412 974</b>	<b>1841 630</b>	<b>8329 058</b>	<b>11840 521</b>	<b>14283 184</b>	<b>12540 342</b>	<b>20456 920</b>	<b>27491 879</b>	<b>20433 071</b>	<b>23238 232</b>
1100 Of individuals	99 154	604 100	1492 837	3199 876	2937 532	3976 009	5780 432	6626 617	5424 215	7030 490
Second category tax	65 552	490 980	1449 099	2350 120	3015 794	3051 177	3442 651	3914 343	4312 742	4804 189
Global complementary tax	33 603	113 120	43 738	-36 757	-78 261	132 551	620 904	1087 034	1111 474	1208 953
Others	0	0	0	886 513	0	792 281	1716 877	1625 240	0	1017 348
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	219 586	882 896	4448 745	6839 133	9597 472	9429 787	9145 873	14900 568	14707 116	13253 852
First category tax	200 891	815 747	3913 420	6183 830	8880 080	8745 612	8360 928	13034 540	12723 900	11791 832
Surtax on state owned enterprises	16 074	47 634	194 203	132 352	122 054	203 416	249 073	475 034	405 009	632 714
Mining tax	0	0	298 558	323 507	277 861	267 544	393 548	1223 807	1364 685	673 780
Other	2 621	19 516	42 114	199 444	317 477	213 216	142 323	167 188	213 521	155 526
1210 On profits	..	..	..	..	..	..	..	..	..	..
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	94 233	354 634	2387 477	1801 512	1748 180	-865 454	5530 616	5964 694	301 739	2953 890
Additional tax	59 082	350 301	1414 057	1429 758	1902 585	2063 149	2534 906	2731 170	2828 942	2664 745
Other	35 151	4 332	973 420	371 755	-154 405	-2928 603	2995 710	3233 524	-2527 203	289 145
<b>2000 Social security contributions</b>	<b>159 559</b>	<b>576 758</b>	<b>1493 987</b>	<b>2252 489</b>	<b>2994 906</b>	<b>3104 866</b>	<b>2815 090</b>	<b>2585 421</b>	<b>3281 979</b>	<b>3686 961</b>
2100 Employees	154 021	553 937	1433 159	2188 575	2894 725	2994 036	2686 021	2435 398	3124 716	3496 588
2110 On a payroll basis	154 021	553 937	1433 159	2188 575	2894 725	2994 036	2686 021	2435 398	3124 716	3496 588
2120 On an income tax basis	0	0	0	0	0	0	0	0	0	0
2200 Employers	5 538	22 821	60 828	63 914	100 181	110 830	129 068	150 023	157 262	190 373
2210 On a payroll basis	5 538	22 821	60 828	63 914	100 181	110 830	129 068	150 023	157 262	190 373
2220 On an income tax basis	0	0	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	0	0	0	0	0	0	0	0	0	0
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>109 319</b>	<b>554 037</b>	<b>867 908</b>	<b>1419 338</b>	<b>2239 771</b>	<b>2262 822</b>	<b>2885 059</b>	<b>3466 181</b>	<b>3794 112</b>	<b>3969 266</b>
4100 Recurrent taxes on immovable property	59 968	302 244	631 669	1054 984	1504 392	1753 218	2002 413	2284 253	2807 381	2992 935
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	3 444	10 906	39 338	92 236	62 824	155 433	291 830	416 219	240 541	200 901
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	45 907	240 886	196 901	272 118	672 555	354 171	590 816	765 709	746 189	775 431
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	<b>1118 722</b>	<b>5041 769</b>	<b>11185 157</b>	<b>17598 086</b>	<b>21752 890</b>	<b>21275 452</b>	<b>28368 617</b>	<b>30080 511</b>	<b>31499 381</b>	<b>34195 500</b>
5100 Taxes on production, sale, transfer, etc	1074 009	4789 827	10532 905	16516 194	20164 514	19613 567	26628 027	28078 680	29246 983	31724 691
5110 General taxes	664 421	3306 350	8399 927	13273 958	16348 944	15963 032	22785 935	24515 246	24179 491	26779 147
5111 Value added taxes	664 421	3306 350	8399 927	13273 958	16348 944	15963 032	22785 935	24515 246	24179 491	26779 147
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	409 588	1483 477	2132 978	3242 236	3815 570	3650 535	3842 092	3563 434	5067 492	4945 543
5121 Excises	166 050	816 160	1561 205	2413 482	2859 814	2899 252	2799 017	2331 072	3826 127	3616 049
Cigarettes and tobacco	60 604	283 275	647 637	982 609	973 335	1021 917	1201 968	1171 382	1092 381	966 742
Gasoline and diesel	105 445	532 885	913 568	1388 218	1811 132	1799 846	1507 872	1028 982	2604 565	2498 108
Oil stabilisation fund	0	0	0	0	0	0	0	1 547	0	6 104
Fisheries Law Extraction Rights	0	0	0	8 558	17 662	33 104	8 967	21 566	20 995	70 387
Additional tax on new motor vehicles	0	0	0	34 097	57 684	44 385	80 210	107 596	108 186	74 708
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	222 486	548 571	267 331	343 491	331 846	294 204	468 128	555 863	481 396	538 210
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	21 052	118 746	304 442	485 263	623 910	457 079	574 947	676 499	759 969	791 284
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes not included within 5121 to 5127 inclusive	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0

	1990	2000	2010	2015	2019	2020	2021	2022	2023	2024
5200 Taxes on use of goods and perform activities	44 714	251 942	652 252	1081 893	1588 376	1661 885	1740 590	2001 831	2252 398	2470 810
5210 Recurrent taxes	44 714	251 942	652 252	1081 893	1461 693	1504 291	1617 710	1855 378	2130 818	2326 776
Motor vehicles	24 469	93 880	218 219	397 608	592 332	585 651	671 258	821 559	939 426	1025 819
5211 Paid by households: motor vehicles	0	0	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	20 245	158 062	434 033	684 285	869 360	918 640	946 452	1033 819	1191 392	1300 957
Municipal permits	18 401	136 138	396 944	630 943	813 161	862 685	885 324	967 043	1117 858	1182 536
Mining patents	3 374	34 730	36 213	51 767	54 696	54 932	59 801	65 122	71 215	116 212
Other	-1 530	-12 806	876	1 575	1 504	1 023	1 327	1 653	2 319	2 209
5220 Non-recurrent taxes	0	0	0	0	126 683	157 594	122 880	146 453	121 580	144 033
Tax on polluting fixed sources	..	..	..	..	126 683	157 594	122 880	146 453	121 580	144 033
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>-23 356</b>	<b>-112 195</b>	<b>-60 720</b>	<b>-576 893</b>	<b>-245 038</b>	<b>-360 084</b>	<b>-1062 352</b>	<b>-722 555</b>	<b>-854 527</b>	<b>-1269 680</b>
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	-23 356	-112 195	-60 720	-576 893	-245 038	-360 084	-1062 352	-722 555	-854 527	-1269 680

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Heading 5121: In ECLAC data, figures from the Oil Prices Stabilisation Fund (FEPP) are considered as non-tax revenues.

Source: Servicio de Impuestos Internos (Chile's Tax Service).

Table 4.9. Colombia, details of tax revenue

Million COP

	1990	2000	2010	2015	2019	2020	2021	2022	2023	2024
<b>Total tax revenue</b>	<b>2 579 426</b>	<b>30 598 630</b>	<b>98 455 335</b>	<b>160 157 693</b>	<b>208 752 525</b>	<b>187 438 661</b>	<b>228 906 840</b>	<b>288 842 327</b>	<b>349 799 577</b>	<b>338 777 365</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>771 694</b>	<b>7 103 525</b>	<b>26 218 852</b>	<b>52 656 876</b>	<b>67 519 599</b>	<b>61 812 525</b>	<b>73 222 876</b>	<b>95 911 106</b>	<b>140 176 582</b>	<b>117 231 708</b>
1100 Of individuals	47 210	1 499 345	5 192 384	9 218 735	14 232 191	14 340 067	15 825 275	20 356 452	24 426 515	25 550 636
1110 On income and profits	47 210	1 499 345	5 192 384	9 218 735	14 232 191	14 340 067	15 825 275	20 356 452	24 426 515	25 550 636
Income tax	47 210	1 499 345	5 192 384	9 218 735	14 225 643	14 304 469	15 754 931	20 224 214	24 240 661	25 180 347
Simple tax regime	0	0	0	0	6 549	35 598	70 344	132 238	185 854	370 289
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	359 758	5 119 828	20 405 209	41 406 848	50 283 837	43 257 502	54 442 473	73 300 918	113 303 510	91 681 071
1210 On profits	359 758	5 119 828	20 405 209	41 406 848	50 283 837	43 257 502	54 442 473	73 300 918	113 303 510	91 681 071
Income tax	359 758	5 119 828	20 405 209	27 480 679	50 167 971	43 131 163	54 248 966	72 907 780	112 820 469	91 116 797
Pro Equity Income Tax - CREE	0	0	0	13 926 169	99 798	39 871	28 428	56 854	105 458	10 245
Simple tax regime	0	0	0	0	16 068	86 469	165 079	336 285	377 583	554 029
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	364 726	484 352	621 258	2 031 293	3 003 570	4 214 956	2 955 127	2 253 735	2 446 557	..
Income tax	364 726	484 352	621 258	2 031 293	3 003 570	4 214 956	2 955 127	2 253 735	2 446 557	..
Pro Equity Income Tax - CREE	0	0	0	0	0	0	0	0	0	..
<b>2000 Social security contributions</b>	<b>203 596</b>	<b>4 989 000</b>	<b>11 478 085</b>	<b>13 585 138</b>	<b>19 556 608</b>	<b>18 389 481</b>	<b>21 673 981</b>	<b>23 908 538</b>	<b>25 378 236</b>	<b>28 943 903</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	203 596	4 989 000	11 478 085	13 585 138	19 556 608	18 389 481	21 673 981	23 908 538	25 378 236	28 943 903
2410 On a payroll basis	203 596	4 989 000	11 478 085	13 585 138	19 556 608	18 389 481	21 673 981	23 908 538	25 378 236	28 943 903
2420 On an income tax basis	0	0	0	0	0	0	0	0	0	0
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>1 286 803</b>	<b>4 022 503</b>	<b>2 797 308</b>	<b>3 604 071</b>	<b>3 670 490</b>	<b>3 927 070</b>	<b>4 421 997</b>	<b>5 025 164</b>	<b>5 570 850</b>
<b>4000 Taxes on property</b>	<b>56 160</b>	<b>2 027 654</b>	<b>8 535 238</b>	<b>18 156 105</b>	<b>18 984 414</b>	<b>18 167 358</b>	<b>20 652 565</b>	<b>22 525 146</b>	<b>25 902 169</b>	<b>28 010 669</b>
4100 Recurrent taxes on immovable property	56 160	991 070	3 338 935	6 061 965	8 743 115	9 109 598	9 643 729	9 937 041	11 007 128	12 470 284
4110 Households	0	0	0	0	0	0	0	0	0	0
4120 Others	56 160	991 070	3 338 935	6 061 965	8 743 115	9 109 598	9 643 729	9 937 041	11 007 128	12 470 284
4200 Recurrent taxes on net wealth	0	0	1 970 530	5 352 940	923 255	957 137	1 032 058	73 113	1 221 366	1 471 849
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	1 036 584	3 225 773	6 741 200	8 190 516	7 476 295	9 831 204	12 281 751	13 668 690	14 067 666
4500 Non-recurrent taxes	0	0	0	0	1 127 528	624 327	145 573	233 241	4 986	870
4510 On net wealth	..	..	..	..	0	0	0	0	0	0
4520 Other non-recurrent taxes	..	..	..	..	1 127 528	624 327	145 573	233 241	4 986	870
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	<b>1 388 653</b>	<b>14 180 450</b>	<b>44 411 642</b>	<b>65 716 566</b>	<b>89 797 927</b>	<b>77 752 543</b>	<b>99 258 009</b>	<b>129 331 933</b>	<b>138 176 864</b>	<b>143 342 905</b>
5100 Taxes on production, sale, transfer, etc	1 388 653	14 048 655	44 038 074	64 688 081	88 064 087	75 960 351	97 214 920	127 046 376	135 352 010	139 917 001
5110 General taxes	672 368	9 585 866	33 333 802	48 684 900	71 235 138	62 866 653	80 093 904	105 084 119	111 920 967	112 840 176
5111 Value added taxes	583 078	8 445 776	28 811 682	41 659 696	61 936 282	53 912 648	69 883 378	91 723 278	95 426 768	95 617 647

	1990	2000	2010	2015	2019	2020	2021	2022	2023	2024
5112 Sales tax	89 290	1 140 090	4 522 121	7 025 204	9 298 856	8 954 004	10 210 526	13 360 841	16 494 199	17 222 530
Industry and commerce tax (State)	89 290	1 140 090	4 522 121	7 025 204	9 298 856	8 954 004	10 210 526	13 360 841	16 494 199	17 222 530
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	716 285	4 462 789	10 704 271	16 003 181	16 828 948	13 093 698	17 121 016	21 962 257	23 431 043	27 076 825
5121 Excises	404 699	2 718 692	6 052 273	11 412 250	12 995 955	10 159 930	12 906 426	15 703 712	18 002 110	21 054 244
Oil	141 270	833 004	1 418 766	3 297 392	1 585 141	1 205 806	1 732 540	1 650 801	2 172 914	2 195 003
Tobacco (State)	52 898	213 412	390 472	524 357	1 278 561	1 239 269	1 451 431	1 638 694	1 788 807	1 755 350
Beer (State)	85 722	471 135	1 432 453	2 305 895	2 611 466	2 243 811	2 723 800	3 049 682	3 259 342	3 323 714
Liquors (State)	124 808	520 394	929 328	1 253 466	2 146 818	1 675 472	2 503 248	3 075 170	3 231 445	3 182 765
Restaurant, vehicles sale and mobile telephony	0	0	0	1 684 179	2 208 669	1 226 863	1 279 312	2 531 110	3 253 362	3 441 490
Carbon	0	0	0	0	436 914	281 911	330 567	361 899	555 037	528 723
Plastic bags	0	0	0	0	37 331	43 777	48 079	49 697	53 188	41 702
Medicinal cannabis	0	0	0	0	145	972	993	921	383	426
Diesel surcharge	0	85 716	500 405	598 993	599 600	505 000	570 600	655 000	754 000	877 200
Petrol surcharge	0	595 031	1 380 848	1 747 969	2 091 310	1 737 050	2 265 855	2 690 737	2 896 198	2 911 990
Sugar-sweetened ultra-processed beverages	0	0	0	0	0	0	0	0	10 234	471 473
Ultra-processed foods and/or with high content of added sugars, sodium or saturated fats	0	0	0	0	0	0	0	0	27 202	2 260 711
Single-use plastics	0	0	0	0	0	0	0	0	0	63 697
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	311 586	1 744 097	4 651 999	4 590 931	3 832 994	2 933 768	4 214 590	6 258 546	5 428 933	6 022 581
Custom duties	180 989	1 744 097	4 651 999	4 590 931	3 832 994	2 933 768	4 214 590	6 258 546	5 428 933	6 022 581
Imports surcharge	130 597	0	0	0	0	0	0	0	0	0
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	0	0	0	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes not included within 5121 to 5127 inclusive	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	0	131 795	373 568	1 028 485	1 733 840	1 792 192	2 043 090	2 285 557	2 824 854	3 425 904
5210 Recurrent taxes	..	131 795	373 568	1 028 485	1 733 840	1 792 192	2 043 090	2 285 557	2 824 854	3 425 904
5211 Paid by households: motor vehicles	..	131 795	373 568	1 028 485	1 733 840	1 792 192	2 043 090	2 285 557	2 824 854	3 425 904
Tax on motor vehicle ownership	..	131 795	373 568	1 028 485	1 733 840	1 792 192	2 043 090	2 285 557	2 824 854	3 425 904
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>159 323</b>	<b>1 011 197</b>	<b>3 789 014</b>	<b>7 245 701</b>	<b>9 289 906</b>	<b>7 646 264</b>	<b>10 172 339</b>	<b>12 743 607</b>	<b>15 140 562</b>	<b>15 677 332</b>
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	159 323	1 011 197	3 789 014	7 245 701	9 289 906	7 646 264	10 172 339	12 743 607	15 140 562	15 677 332
Stamp tax	0	401 497	357 160	101 668	85 799	41 373	83 115	134 457	215 515	248 965
Other	78 306	79 287	126 602	318 271	533 852	245 541	423 822	788 653	974 781	1 114 152
Other (sub-national)	81 017	530 413	3 305 252	6 825 762	8 670 255	7 359 350	9 665 402	11 820 497	13 950 266	14 314 215

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Includes the reported consolidated revenues of the territorial entities (departments and municipalities).

Heading 1000: The income tax figures in the latest year under headings 1100, 1200 and 1300 are estimated.

Heading 2000: Before 2013, social security contributions did not include all the contributions entering FOSYGA (Solidarity and Guarantee Fund). Only the portion of the contributions used to finance the subsidised regime (up to 1.5 pp of the 12.5% of the monthly wage paid by employers and employees as an obligatory health contribution) was included. The part of the contributions entering FOSYGA to finance the contributory regime was classified in the social

security sector as “other incomes”. From 2013 onwards, all of the health contributions entering FOSYGA are classified as social security contributions. The portion of the contributions not entering FOSYGA that is both collected and spent by the health insurers – EPS – is not part of the fiscal accounts.

Source: Dirección de Impuestos y Aduanas Nacionales de Colombia, Ministerio de Hacienda y Crédito Público y Banco Central de Colombia (National Tax and Customs Administration, Ministry of Finance and Public Credit and Central Bank of Colombia).

Table 4.10. Costa Rica, details of tax revenue

Million CRC

	1990	2000	2010	2015	2019	2020	2021	2022	2023	2024
<b>Total tax revenue</b>	<b>117 711</b>	<b>978 114</b>	<b>4 382 367</b>	<b>6 923 575</b>	<b>8 855 885</b>	<b>8 235 528</b>	<b>10 019 264</b>	<b>11 285 967</b>	<b>11 732 286</b>	<b>12 200 437</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>11 820</b>	<b>128 805</b>	<b>748 093</b>	<b>1247 308</b>	<b>1854 866</b>	<b>1651 249</b>	<b>2063 810</b>	<b>2430 200</b>	<b>2486 519</b>	<b>2418 043</b>
1100 Of individuals	..	..	202 849	386 241	540 954	556 084	622 772	691 305	670 835	717 535
1110 On income and profits	..	..	202 849	386 241	535 412	554 486	618 550	682 875	666 509	713 077
1120 On capital gains	..	..	0	0	5 542	1 598	4 222	8 430	4 326	4 458
1200 Corporate	..	..	450 312	659 951	1058 086	692 551	970 546	1188 835	1244 931	1120 617
1210 On profits	..	..	450 312	659 951	955 908	685 470	952 951	1162 697	1229 138	1101 271
1220 On capital gains of corporates	..	..	0	0	102 177	7 081	17 595	26 138	15 793	19 346
1300 Unallocable between 1100 and 1200	11 820	128 805	94 932	201 116	255 827	402 613	470 492	550 059	570 753	579 891
<b>2000 Social security contributions</b>	<b>33 990</b>	<b>297 069</b>	<b>1450 531</b>	<b>2305 133</b>	<b>3026 691</b>	<b>2971 589</b>	<b>3605 731</b>	<b>3925 692</b>	<b>4192 080</b>	<b>4437 641</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	3 447	37 313	207 206	318 652	381 940	387 840	389 183	412 852	430 510	415 089
Government contributions	3 447	37 313	207 206	318 652	381 940	387 840	389 183	412 852	430 510	415 089
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	30 543	259 756	1243 325	1986 481	2644 751	2583 749	3216 548	3512 840	3761 571	4022 552
Contributions by employees and non-government employers	30 543	249 182	1139 265	1785 522	2274 644	2212 249	2447 640	2697 026	2882 725	3100 201
Contributions for the special regimes	0	10 574	104 060	200 959	292 634	292 072	299 713	300 083	324 603	333 435
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>7 575</b>	<b>61 796</b>	<b>260 664</b>	<b>423 616</b>	<b>522 529</b>	<b>537 654</b>	<b>569 339</b>	<b>639 737</b>	<b>693 618</b>	<b>737 607</b>
Contributions by non-government employers	7 484	59 129	248 259	406 296	501 734	515 624	546 262	616 504	670 501	713 656
Contributions by government employers	91	2 666	12 405	17 321	20 795	22 030	23 077	23 233	23 117	23 951
<b>4000 Taxes on property</b>	<b>1 566</b>	<b>8 396</b>	<b>63 706</b>	<b>123 261</b>	<b>167 952</b>	<b>162 950</b>	<b>208 531</b>	<b>220 741</b>	<b>220 798</b>	<b>236 362</b>
4100 Recurrent taxes on immovable property	1 200	5 390	48 963	90 003	125 398	127 625	150 279	154 930	160 818	172 138
Land tax	0	0	0	0	0	0	0	0	0	0
Additional land tax	0	0	0	0	0	0	0	0	0	0
Tax on sumptuary constructions	0	0	0	0	0	0	0	0	0	0
Immovable property tax	0	0	3 527	4 076	4 699	4 655	5 108	5 206	5 424	5 491
Municipal immovable property tax	1 200	5 390	45 436	85 927	120 698	122 970	145 171	149 724	155 395	166 647
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	366	3 007	14 743	33 258	42 554	35 300	58 206	65 802	59 970	64 224
4500 Non-recurrent taxes	0	0	0	0	0	24	46	8	10	0
4510 On net wealth	..	..	..	..	..	0	0	0	0	..
4520 Other non-recurrent taxes	..	..	..	..	..	24	46	8	10	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	<b>53 509</b>	<b>456 851</b>	<b>1766 914</b>	<b>2661 902</b>	<b>3081 941</b>	<b>2745 118</b>	<b>3488 535</b>	<b>3674 723</b>	<b>3916 652</b>	<b>4135 967</b>
5100 Taxes on production, sale, transfer, etc	49 867	425 713	1600 302	2388 900	2756 759	2500 510	3150 398	3330 772	3545 078	3791 468
5110 General taxes	21 326	222 775	920 298	1368 601	1662 503	1649 531	2065 623	2217 743	2312 188	2445 156
5111 Value added taxes	21 326	222 775	920 298	1336 075	1634 986	1623 695	2039 997	2193 160	2285 858	2419 493
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	32 526	27 517	25 836	25 626	24 583	26 330	25 663
5120 Taxes on specific goods and services	28 541	202 939	680 004	1020 299	1094 256	850 979	1084 775	1113 029	1232 890	1346 312
5121 Excises	11 096	157 204	523 617	798 412	864 985	688 784	863 133	883 105	1001 152	1094 084
Fuels and energy	0	0	320 638	457 827	552 017	436 384	522 063	530 195	576 175	619 878
Alcoholic beverages	0	8 229	28 035	43 095	43 849	44 373	53 118	55 539	56 478	57 691
Non alcoholic beverages	0	0	26 566	36 353	41 247	38 510	43 234	49 556	57 399	60 715
Soaps	0	0	1 317	2 562	3 020	3 052	3 200	2 810	3 260	2 693
Cement	0	0	227	304	216	123	0	5 358	5 488	5 324
Tobacco	0	0	0	33 681	27 185	23 896	27 019	22 336	27 959	26 576
Abolished specific taxes on production and consumption	0	0	0	0	0	0	0	0	0	0
Other specific taxes on consumption	11 096	148 975	146 834	224 590	197 452	142 447	214 499	217 311	274 395	321 206
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0

	1990	2000	2010	2015	2019	2020	2021	2022	2023	2024
5123 Customs and import duties	15 052	40 485	126 134	174 568	164 224	133 733	177 948	164 137	165 189	183 729
Import duties	13 977	32 336	103 851	148 666	140 919	114 777	152 133	137 668	138 487	154 076
Custom duties	1 075	8 149	22 284	25 902	23 305	18 956	25 815	26 469	26 701	29 653
Import duties on animals	0	0	0	0	0	0	0	0	0	0
5124 Taxes on exports	2 113	2 238	3 973	4 468	5 412	5 471	6 274	4 842	5 398	5 084
Export duties	2 113	2 088	3 816	2 701	3 502	3 777	4 064	3 100	3 492	3 235
Export duties Law 133	0	0	0	0	0	0	0	0	0	0
Export duties Law 5519	0	0	0	0	0	0	0	0	0	0
Tax on banana exports	0	150	157	156	184	199	203	150	198	192
Export duties on ground transportation	0	0	0	1 611	1 726	1 494	2 007	1 593	1 707	1 657
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	280	2 929	24 767	38 687	54 556	18 463	31 742	55 167	55 991	59 000
Casinos and gambling	0	225	445	1 455	1 241	378	431	455	553	647
Port cargo movements	0	6	0	0	0	0	0	0	0	0
Overseas departure tax	0	0	24 322	37 232	53 315	18 085	31 311	54 711	55 438	58 353
10% on public shows	0	0	0	0	0	0	0	0	0	0
Pro-national airport's stamp tax	0	0	0	0	0	0	0	0	0	0
Stamp tax on the use of borders and ports	280	2 697	0	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	0	83	1 513	3 093	3 841	3 304	3 916	3 919	3 877	3 613
5128 Other taxes not included within 5121 to 5127 inclusive	0	0	0	1 071	1 238	1 225	1 761	1 860	1 282	802
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	3 642	31 138	166 612	273 003	325 182	244 608	338 138	343 951	371 574	344 499
5210 Recurrent taxes	3 642	31 138	166 612	273 003	325 182	244 608	338 138	343 951	371 574	344 499
5211 Paid by households: motor vehicles	0	0	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	1 425	15 374	94 102	145 894	181 198	108 198	183 368	186 226	196 614	165 143
Property tax on vehicles, aircraft and boats	1 425	15 374	94 102	145 894	181 198	108 198	183 368	186 226	196 614	165 143
5213 Paid in respect of other goods	2 217	15 763	72 510	127 109	143 984	136 410	154 769	157 725	174 960	179 357
Local taxes	1 262	11 898	68 808	122 248	137 979	130 332	147 349	151 320	166 070	170 788
Hunting and fishing licences	0	0	0	0	0	0	0	0	0	0
Spirits licence	0	0	0	0	0	0	0	0	0	0
Revenue stamps	955	3 866	3 702	4 861	6 004	6 078	7 421	6 405	8 890	8 569
Sport stamp tax	0	0	0	0	0	0	0	0	0	0
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>9 251</b>	<b>25 198</b>	<b>92 460</b>	<b>162 355</b>	<b>201 906</b>	<b>166 969</b>	<b>83 319</b>	<b>394 874</b>	<b>222 619</b>	<b>234 817</b>
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	9 251	25 198	92 460	162 355	201 906	166 969	83 319	394 874	222 619	234 817
Transfers of vehicles, aircraft and boats	497	2 530	12 311	20 999	23 223	22 593	28 064	27 597	29 487	30 783
Tax revenue from decentralised units	2 764	15 048	29 969	49 334	67 968	60 054	0	0	0	0
Other taxes	5 990	7 620	50 180	92 022	110 654	84 266	55 122	367 079	193 054	203 827

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Heading 2000: The data include social security contributions paid by the governments for their employees as well as the contributions for special regimes (teachers and magistrates). In ECLAC data, social security contributions also include INA (National Institute of Apprenticeship), IMAS (Joint Social Aid Institute) and FODESAF (Social Development and Family Allowances Fund).

Heading 3000: In Costa Rica and for ECLAC, social security contributions from decentralised institutions are classified under heading 2000.

Heading 5212: In ECLAC data, tax on ownership of vehicles, aircraft and boats is classified in category 4000.

Heading 6200: The figures include the tax revenue of decentralised bodies (other than social security contributions). The tax revenue of decentralised bodies is classified under central government. In Costa Rica this revenue is classified under a separate unit (decentralised) considered to be separate from the central government.

In ECLAC data, the tax on the transfer of used vehicles Law No. 7088 of 30/11/87 is classified as a property tax.

Source: Secretaría Técnica de la Autoridad Presupuestaria, Ministerio de Finanzas y Contraloría General de la República (Technical Secretary of the Budgeting Authority, Ministry of Finance and National General Comptroller).

Table 4.11. Cuba, details of tax revenue

Million CUP

	1990	2000	2010	2015	2019	2020	2021	2022	2023	2024
<b>Total tax revenue</b>	<b>6 265</b>	<b>11 367</b>	<b>23 949</b>	<b>33 182</b>	<b>43 504</b>	<b>40 263</b>	<b>96 521</b>	<b>116 046</b>	<b>148 072</b>	<b>248 478</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>14</b>	<b>1 826</b>	<b>3 603</b>	<b>6 676</b>	<b>12 257</b>	<b>11 383</b>	<b>44 545</b>	<b>54 354</b>	<b>69 852</b>	<b>99 501</b>
1100 Of individuals	14	291	554	1 848	4 762	4 586	7 383	7 501	10 516	18 059
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	0	1 535	3 049	4 828	7 495	6 796	37 162	46 853	59 336	81 442
1210 On profits	..	..	..	..	..	..	..	..	..	..
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
<b>2000 Social security contributions</b>	<b>691</b>	<b>1 181</b>	<b>2 974</b>	<b>4 322</b>	<b>5 727</b>	<b>6 433</b>	<b>24 155</b>	<b>16 727</b>	<b>29 368</b>	<b>35 626</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	691	1 181	2 974	4 322	5 727	6 433	24 155	16 727	29 368	35 626
2410 On a payroll basis	691	1 181	2 974	4 322	5 727	6 433	24 155	16 727	29 368	35 626
2420 On an income tax basis	0	0	0	0	0	0	0	0	0	0
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>970</b>	<b>4 414</b>	<b>2 753</b>	<b>1 415</b>	<b>1 605</b>	<b>5 947</b>	<b>6 239</b>	<b>6 714</b>	<b>8 324</b>
<b>4000 Taxes on property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	..	..	..	..	..	..	..	..	..	..
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	..	..	..	..	..	..
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	..	..	..	..	..	..
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..	..	..
4500 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>5 443</b>	<b>6 732</b>	<b>12 283</b>	<b>17 742</b>	<b>20 995</b>	<b>18 673</b>	<b>10 582</b>	<b>12 657</b>	<b>21 779</b>	<b>73 475</b>
5100 Taxes on production, sale, transfer, etc	5 443	6 732	12 283	17 742	20 995	18 673	10 582	12 657	21 779	73 475
5110 General taxes	5 017	6 131	10 525	15 611	16 619	14 498	6 489	8 029	15 931	66 791
5111 Value added taxes	0	0	0	0	0	0	0	0	0	0
5112 Sales tax	5 017	6 131	10 525	15 611	16 619	14 498	6 489	8 029	15 931	66 791
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	426	602	1 758	2 131	4 376	4 175	4 093	4 628	5 847	6 684
5121 Excises	..	..	..	..	..	..	..	..	..	..
5122 Profits of fiscal monopolies	..	..	..	..	..	..	..	..	..	..
5123 Customs and import duties	..	..	..	..	..	..	..	..	..	..
5124 Taxes on exports	..	..	..	..	..	..	..	..	..	..
5125 Taxes on investment goods	..	..	..	..	..	..	..	..	..	..
5126 Taxes on specific services	..	..	..	..	..	..	..	..	..	..
5127 Other taxes on internat. trade and transactions	..	..	..	..	..	..	..	..	..	..
5128 Other taxes not included within 5121 to 5127 inclusive	..	..	..	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	0	0	0	0	0	0	0	0	0	0
5210 Recurrent taxes	..	..	..	..	..	..	..	..	..	..
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>117</b>	<b>657</b>	<b>675</b>	<b>1 690</b>	<b>3 110</b>	<b>2 169</b>	<b>11 293</b>	<b>26 069</b>	<b>20 359</b>	<b>31 552</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

The figures for the sub-categories under the heading 5120 are not available.

Central and local government tax revenues are only available between 2002 and 2012.

Figures in 2021 and thereafter are not comparable to data in previous years due to large adjustments as a result of Cuba's currency reform.

Source: Ministerio de Finanzas y Precios de la República de Cuba (Ministry of Finance and Prices of the Republic of Cuba); Oficina Nacional de Estadísticas de Cuba (National Statistics Office of Cuba); Comisión Económica para América Latina y el Caribe (United Nations Economic Commission for Latin America and the Caribbean).

Table 4.12. Dominican Republic, details of tax revenue

Million DOP

	1990	2000	2010	2015	2019	2020	2021	2022	2023	2024
<b>Total tax revenue</b>	<b>6 420</b>	<b>47 753</b>	<b>242 756</b>	<b>413 895</b>	<b>611 573</b>	<b>556 425</b>	<b>781 183</b>	<b>872 960</b>	<b>974 564</b>	<b>1 087 377</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>1 650</b>	<b>10 517</b>	<b>52 653</b>	<b>118 529</b>	<b>191 771</b>	<b>187 108</b>	<b>263 082</b>	<b>276 183</b>	<b>339 645</b>	<b>380 145</b>
1100 Of individuals	..	4 088	17 088	35 548	59 448	58 747	69 026	87 200	103 150	117 252
1110 On income and profits	..	4 070	16 901	35 187	58 842	58 355	68 593	86 504	102 566	116 518
1120 On capital gains	..	18	187	361	606	392	433	696	584	734
1200 Corporate	..	4 605	21 325	61 455	95 928	90 340	150 695	140 603	179 748	193 084
1210 On profits	..	4 605	21 325	61 455	95 928	90 340	150 695	140 603	179 748	193 084
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	1 650	1 824	14 241	21 526	36 395	38 021	43 361	48 380	56 748	69 810
<b>2000 Social security contributions</b>	<b>53</b>	<b>490</b>	<b>1 845</b>	<b>1 483</b>	<b>2 553</b>	<b>2 661</b>	<b>3 420</b>	<b>4 923</b>	<b>4 221</b>	<b>7 372</b>
2100 Employees	..	..	1 720	1 321	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	125	163	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	0	0	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	53	490	0	0	2 553	2 661	3 420	4 923	4 221	7 372
2410 On a payroll basis	53	490	..	..	2 553	2 661	3 420	4 923	4 221	7 372
2420 On an income tax basis	0	0	..	..	0	0	0	0	0	0
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>1 385</b>	<b>2 366</b>	<b>3 502</b>	<b>3 141</b>	<b>3 810</b>	<b>4 347</b>	<b>4 991</b>	<b>5 586</b>
<b>4000 Taxes on property</b>	<b>74</b>	<b>644</b>	<b>12 416</b>	<b>18 336</b>	<b>27 374</b>	<b>24 367</b>	<b>45 798</b>	<b>45 061</b>	<b>49 224</b>	<b>52 619</b>
4100 Recurrent taxes on immovable property	9	115	555	1 755	2 904	2 857	4 171	4 438	5 105	5 349
4110 Households	9	115	555	1 755	2 904	2 857	4 171	4 438	5 105	5 349
4120 Others	0	0	0	0	0	0	0	0	0	0
4200 Recurrent taxes on net wealth	0	0	2 449	3 445	5 155	4 522	8 396	8 615	9 401	9 990
Tax on assets	..	..	2 449	3 445	5 155	4 522	8 396	8 615	9 401	9 990
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	11	96	231	418	715	522	1 308	1 389	1 158	1 251
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	40	377	8 658	12 067	17 594	15 635	30 206	28 611	30 737	34 459
Tax on checks	0	0	4 262	5 951	8 646	8 644	11 231	13 547	15 506	17 958
Real estate operations	22	217	3 864	5 169	7 526	5 910	17 068	13 015	13 132	14 107
Tax on the transfer of immovable property	18	160	533	947	1 422	1 080	1 907	2 048	2 099	2 394
4500 Non-recurrent taxes	3	32	488	591	931	779	1 642	1 929	2 746	1 491
4510 On net wealth	3	32	488	591	931	779	1 642	1 929	2 746	1 491
4520 Other non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4600 Other recurrent taxes on property	11	25	35	61	75	52	76	81	77	79
<b>5000 Taxes on goods and services</b>	<b>4 484</b>	<b>35 672</b>	<b>174 457</b>	<b>273 179</b>	<b>386 372</b>	<b>339 147</b>	<b>465 072</b>	<b>542 443</b>	<b>576 480</b>	<b>641 651</b>
5100 Taxes on production, sale, transfer, etc	4 418	34 962	167 983	262 737	369 238	327 400	444 248	519 450	551 102	612 784
5110 General taxes	970	9 912	81 226	147 039	214 324	194 408	261 207	310 788	336 694	375 088
5111 Value added taxes	970	9 912	81 226	147 039	214 324	194 408	261 207	310 788	336 694	375 088
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	3 448	25 051	86 757	115 699	154 914	132 993	183 041	208 662	214 408	237 696
5121 Excises	495	6 320	55 224	73 683	100 396	85 534	117 330	130 628	132 688	143 215
Alcoholic beverages	251	2 455	15 054	22 371	30 610	29 336	39 822	42 492	43 905	47 591
Tobacco products	102	469	4 529	4 532	3 923	3 507	3 747	3 310	3 088	2 908
Petroleum products	89	3 143	34 598	43 315	60 828	47 854	67 823	78 575	79 414	86 156
Other excises	52	252	1 043	3 465	5 035	4 836	5 938	6 252	6 281	6 560
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	1 548	13 459	19 455	25 211	32 478	29 630	42 638	50 635	50 795	60 110
Import duties	615	13 456	19 455	24 378	32 478	29 630	42 638	50 635	50 795	60 110
Others	933	3	0	834	0	0	0	0	0	0
5124 Taxes on exports	6	4	146	8	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	364	1 662	11 553	16 450	21 529	17 618	22 727	26 993	30 539	34 177
Telecommunications	85	5	4 886	6 375	7 313	7 494	8 117	8 716	9 036	9 495
Insurance premiums	33	584	3 088	4 301	6 782	7 128	8 560	9 567	11 491	13 715
Departure tax	204	809	3 428	5 535	7 180	2 894	5 870	8 428	9 685	10 620
Hotels	22	191	0	0	0	0	0	0	0	0
Casinos	16	59	151	184	225	77	131	208	246	246
Racetracks	4	15	0	0	0	0	0	0	0	0
Phone gaming	0	0	0	56	28	25	49	74	82	101
Others	0	0	0	0	0	0	0	0	0	0

	1990	2000	2010	2015	2019	2020	2021	2022	2023	2024
5127 Other taxes on internat. trade and transactions	1 037	3 606	379	346	511	211	346	407	386	194
Exchange commission	857	3 412	0	0	0	0	0	0	0	0
Consular fees	77	32	132	137	156	72	65	133	178	174
Others	103	162	247	209	355	139	282	274	208	20
5128 Other taxes not included within 5121 to 5127 inclusive	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	65	710	6 475	10 442	17 134	11 747	20 824	22 993	25 379	28 867
5210 Recurrent taxes	65	710	2 241	2 937	4 857	2 235	4 534	4 725	4 648	5 334
5211 Paid by households: motor vehicles	45	268	1 277	1 558	3 407	1 189	2 991	3 023	2 766	3 314
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	21	442	964	1 379	1 450	1 046	1 543	1 703	1 883	2 020
Licences to carry firearms	17	237	296	171	182	162	169	276	274	384
Licences to operate gambling houses	0	114	211	1 208	1 268	885	1 374	1 427	1 609	1 636
Licences to operate slot machines	4	60	458	0	0	0	0	0	0	0
Others	0	30	0	0	0	0	0	0	0	0
5220 Non-recurrent taxes	0	0	4 234	7 505	12 277	9 511	16 290	18 268	20 731	23 533
Vehicle property registration	..	..	4 234	6 990	11 442	8 882	15 188	17 059	19 329	21 917
Ecological taxes	..	..	0	515	835	629	1 102	1 209	1 401	1 617
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>159</b>	<b>429</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>
6100 Paid solely by business	0	0	..	0	0	0	0	0	0	0
6200 Other	159	429	..	1	2	1	2	3	3	3

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

The figures exclude local government tax revenues as the data are not available.

Fines have been identified and excluded from taxes on income and taxes on property since 1995 and from taxes on goods and services since 1990.

Heading 2000: The data exclude social security contributions to general government managed by the private sector. An additional breakdown has been available between 2006 and 2017 to distinguish between social security contributions paid by employees and those paid by employers.

Heading 3000: This heading includes the mandatory non-pensions contributions to the Instituto de Formación Técnico Profesional (INFOTEP). The tax revenue is classified under the central government. In Dominican Republic this revenue is classified under a separate unit (decentralised) considered to be different to the central government.

Heading 5211: In ECLAC data, the vehicle transfer tax is classified as a property tax (4000).

Source: Ministerio de Hacienda (Ministry of Finance); Instituto Nacional de Formación Técnico Profesional (National Institute for Technical and Vocational Training).

Table 4.13. Ecuador, details of tax revenue

Million USD

	1990	2000	2005	2010	2019	2020	2021	2022	2023	2024
<b>Total tax revenue</b>	<b>1 078</b>	<b>2 125</b>	<b>5 724</b>	<b>11 693</b>	<b>21 501</b>	<b>18 543</b>	<b>20 701</b>	<b>24 098</b>	<b>24 486</b>	<b>27 047</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>139</b>	<b>268</b>	<b>1 248</b>	<b>2 924</b>	<b>4 669</b>	<b>4 503</b>	<b>4 460</b>	<b>5 326</b>	<b>5 709</b>	<b>7 139</b>
1100 Of individuals	..	10	27	80	197	155	143	181	293	303
1110 On income and profits	..	10	27	80	197	155	143	181	293	303
Personal income tax	..	10	27	80	197	155	143	181	293	303
Solidarity contribution on remuneration	..	0	0	0	0	0	0	0	0	0
1120 On capital gains	..	..	..	0	0	0	0	0	..	..
1200 Corporate	..	53	362	1 046	1 308	1 333	899	1 350	1 317	3 526
1210 On profits	..	53	362	1 046	1 308	1 333	899	1 350	1 317	3 526
Corporate income tax	..	53	342	474	1 232	1 276	832	1 284	1 259	1 711
Income tax on oil companies and others	..	0	20	572	75	57	67	65	58	70
Solidarity contribution on profits	..	0	0	0	0	0	0	0	0	0
1220 On capital gains of corporates	..	..	0	0	0	0	0	0	0	1 745
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
Withholding tax	139	206	859	1 798	3 164	3 015	3 418	3 795	4 098	3 310
Income tax advances	0	190	683	1 560	2 847	2 787	3 416	3 886	4 011	3 222
Income tax refunds	0	14	170	298	394	290	15	4	178	50
Other income taxes (local)	0	0	0	-75	-151	-112	-98	-180	-170	-43
<b>2000 Social security contributions</b>	<b>1</b>	<b>2</b>	<b>6</b>	<b>15</b>	<b>74</b>	<b>50</b>	<b>84</b>	<b>85</b>	<b>80</b>	<b>80</b>
2100 Employees	243	228	1 109	2 541	5 704	5 079	5 305	5 773	6 051	6 062
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
2410 On a payroll basis	243	228	1 109	2 541	5 704	5 079	5 305	5 773	6 051	6 062
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>4000 Taxes on property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	16	17	71	159	353	334	379	991	740	460
Rural land tax	13	8	37	68	186	172	195	202	200	232
4110 Households	0	0	0	3	0	0	0	0	0	0
4120 Others	0	0	0	0	0	0	0	0	0	0
Tax on urban properties	13	8	37	66	185	172	195	202	200	232
Tax on rural properties	12	7	32	55	158	145	163	170	168	196
4200 Recurrent taxes on net wealth	1	1	6	10	27	27	32	32	32	37
4210 Individual	0	0	0	35	35	31	24	19	19	24
4220 Corporate	..	..	..	0	0	0	0	0	0	0
Tax on foreign assets	..	..	..	35	35	31	24	19	19	24
4300 Estate, inheritance and gift taxes	..	..	..	35	35	31	24	19	19	24
4310 Estate and inheritance taxes	0	0	1	5	24	24	40	11	17	54
4320 Gift taxes	..	..	1	5	24	24	40	11	17	54
4400 Taxes on financial and capital transactions	..	..	0	0	0	0	0	0	0	0
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	0	0	0	0	0	0	0	635	374	0
Solidarity contribution on equity	..	..	..	..	..	..	..	635	374	..
Solidarity contribution on foreign assets	..	..	..	..	..	..	..	0	0	..
Regularisation of assets abroad	..	..	..	..	..	..	..	0	0	..
Post-COVID contributions	..	..	..	..	..	..	..	88	4	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	547	370	..
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	0	0	..
<b>5000 Taxes on goods and services</b>	<b>3</b>	<b>9</b>	<b>33</b>	<b>50</b>	<b>108</b>	<b>107</b>	<b>120</b>	<b>124</b>	<b>131</b>	<b>150</b>
5100 Taxes on production, sale, transfer, etc	679	1 609	3 244	6 066	10 755	8 608	10 535	12 005	11 986	13 387
5110 General taxes	671	1 580	3 140	5 863	10 248	8 266	10 150	11 602	11 550	12 922
5111 Value added taxes	306	928	2 211	3 801	6 622	5 459	6 678	7 954	8 195	9 505
VAT (internal operations)	302	923	2 194	3 759	6 539	5 398	6 581	7 854	8 097	9 409
VAT (imports)	..	557	1 239	2 506	4 885	4 093	4 765	5 783	6 307	7 384
2% contribution on VAT	..	381	1 105	1 668	1 800	1 413	1 961	2 350	2 137	2 382
VAT refunds	..	0	0	0	0	0	0	0	0	0
Other VATs (local)	..	-14	-149	-416	-146	-108	-146	-279	-347	-358
5112 Sales tax	..	0	0	-0	0	0	0	0	0	0
5113 Other	..	0	0	0	0	0	0	0	0	279
5120 Taxes on specific goods and services	0	0	0	0	0	0	0	0	0	0

	1990	2000	2005	2010	2019	2020	2021	2022	2023	2024
5121 Excises	4	5	16	41	83	61	97	101	97	97
Beer	365	652	929	2 062	3 627	2 807	3 472	3 648	3 355	3 416
Cigarettes	90	89	237	508	885	715	821	865	846	781
Fizzy drinks	..	29	62	119	246	209	234	274	281	290
Vehicles	..	30	72	117	103	71	42	0	0	0
Alcohol and alcoholic products	..	9	15	40	93	79	81	79	76	73
Non-returnable plastic bottles	..	6	17	55	42	25	31	38	43	35
Telephone	..	4	11	23	40	28	36	43	42	44
Water heaters	..	0	0	0	36	29	34	40	44	45
Perfumes	..	0	0	0	29	84	75	4	0	1
Non-alcoholic drinks	..	0	0	0	2	1	2	0	0	0
Other excises (internal operations)	..	0	0	17	21	13	14	15	16	16
Excises on imports	..	0	0	0	11	11	14	16	18	17
5122 Profits of fiscal monopolies	..	0	0	0	5	4	5	6	6	7
5123 Customs and import duties	..	10	60	138	257	162	253	351	319	254
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	227	217	547	1 153	1 414	944	1 207	1 267	1 180	1 117
5126 Taxes on specific services	0	0	0	0	0	0	0	0	0	0
Contribution to comprehensive cancer care	0	0	0	0	0	0	0	0	0	0
Prepaid television services	26	343	145	30	188	183	232	242	240	246
Club membership fees	0	0	0	0	116	125	184	202	206	219
Casino services	0	0	0	14	60	54	43	32	25	19
Telecommunications	0	0	0	0	1	0	0	0	0	0
Capital circulation tax	0	0	0	8	0	0	0	0	0	0
Departure tax	0	0	142	0	0	0	0	0	0	0
Tax on credit operations	0	322	0	0	0	0	0	0	0	0
Other service taxes (local)	7	16	0	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	18	2	0	1	0	0	0	0	0	0
Foreign Currency Exit Tax (ISD)	1	2	3	7	11	3	5	8	9	8
Tax on purchase of foreign currency	22	4	0	371	1 140	964	1 212	1 274	1 088	1 272
5128 Other taxes not included within 5121 to 5127 inclusive	0	0	..	371	1 140	964	1 212	1 274	1 088	1 272
5130 Unallocable between 5110 and 5120	22	4	..	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	0	0	0	0	0	0	0	0	0	0
5210 Recurrent taxes	0	0	0	0	0	0	0	0	0	0
5211 Paid by households: motor vehicles	8	29	105	203	507	342	385	403	436	466
Motor vehicle tax	5	28	104	203	491	330	369	387	420	449
Environmental tax on vehicle pollution	5	23	78	168	364	215	242	251	274	272
5212 Paid by others: motor vehicles	5	23	78	168	242	208	233	242	270	272
5213 Paid in respect of other goods	0	0	0	0	122	7	9	9	4	0
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	1	5	26	35	127	115	127	136	146	177
<b>6000 Other taxes</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>16</b>	<b>11</b>	<b>16</b>	<b>16</b>	<b>17</b>	<b>17</b>
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	2	2	52	4	20	20	22	2	0	-1
Simplified taxation system of Ecuador (RISE)	0	0	0	0	0	0	0	0	0	0
Other tax refunds	2	2	52	4	20	20	22	2	0	-1
Other taxes (local)	0	0	0	6	22	20	23	5	1	0
..	0	0	0	-2	-2	-1	-1	-3	-2	-1
..	2	2	52	1	0	0	0	0	0	0

.. Not available

Note: Year ending 31st December.

The data are on a cash basis, except for the data from the Central Bank of Ecuador which are on an accrual basis.

Central government tax revenues mainly come from the Internal Revenue Service while some are from the Central Bank of Ecuador (see details below). Local tax revenues come from the Development Bank of Ecuador.

Heading 2000: The data are collected from non-financial public sector operations published by the Central Bank of Ecuador.

Heading 5123: The data are collected from the general budget of the consolidated state government published by the Central Bank of Ecuador.

Heading 5126: This heading includes the tax on credit operations from the general budget of the consolidated state government published by the Central Bank of Ecuador.

Heading 5127: This heading includes the tax on purchase of foreign currency from the general budget of the consolidated state government published by the Central Bank of Ecuador.

Source: Servicio de Rentas Internas (Internal Revenue Service); Banco Central del Ecuador (Central Bank of Ecuador); Banco de Desarrollo de Ecuador (Development Bank of Ecuador).

Table 4.14. El Salvador, details of tax revenue

Million USD

	1990	2000	2010	2015	2019	2020	2021	2022	2023	2024
<b>Total tax revenue</b>	<b>543</b>	<b>1 669</b>	<b>3 447</b>	<b>4 659</b>	<b>5 640</b>	<b>5 404</b>	<b>6 716</b>	<b>7 438</b>	<b>7 799</b>	<b>8 344</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>95</b>	<b>429</b>	<b>996</b>	<b>1 545</b>	<b>1 959</b>	<b>1 954</b>	<b>2 259</b>	<b>2 707</b>	<b>2 809</b>	<b>3 045</b>
1100 Of individuals	..	..	590	774	836	820	923	1 060	1 172	1 276
1110 On income and profits	..	..	590	774	836	820	923	1 060	1 172	1 276
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	420	622	922	934	1 078	1 334	1 310	1 377
1210 On profits	..	..	420	622	922	934	1 078	1 334	1 310	1 377
Corporate income tax	..	..	420	622	848	848	1 004	1 334	1 310	1 377
Special Contribution - Public security (large taxpayers)	..	..	0	0	74	85	74	0	0	0
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	95	429	- 14	148	201	201	258	313	328	392
Withholding income tax	..	..	41	178	249	239	299	387	396	449
Income tax refunds	..	..	- 55	- 30	- 48	- 38	- 41	- 74	- 68	- 58
<b>2000 Social security contributions</b>	<b>104</b>	<b>325</b>	<b>470</b>	<b>608</b>	<b>722</b>	<b>700</b>	<b>771</b>	<b>834</b>	<b>881</b>	<b>902</b>
2100 Employees	..	75	165	214	251	246	271	293	318	329
2110 On a payroll basis	..	75	165	214	251	246	271	293	318	329
2120 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2200 Employers	..	176	306	393	471	454	500	541	564	573
2210 On a payroll basis	..	176	306	393	471	454	500	541	564	573
2220 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	..	13	0	0	0	0	0	0	0	0
2310 On a payroll basis	..	13	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	0	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	104	62	0	0	0	0	0	0	0	0
2410 On a payroll basis	104	62	..	..	..	..	..	..	..	..
2420 On an income tax basis	0	0	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>21</b>	<b>30</b>	<b>38</b>	<b>36</b>	<b>40</b>	<b>42</b>	<b>45</b>	<b>45</b>
<b>4000 Taxes on property</b>	<b>26</b>	<b>12</b>	<b>19</b>	<b>112</b>	<b>44</b>	<b>27</b>	<b>47</b>	<b>58</b>	<b>61</b>	<b>62</b>
4100 Recurrent taxes on immovable property	0	0	3	5	7	6	8	11	7	3
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	16	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	10	12	16	107	37	21	39	47	54	59
Property transfers	10	12	16	20	29	21	39	47	54	59
Checks and electronic transfers of funds	0	0	0	55	5	0	0	0	0	0
Withholding for liquidity control	0	0	0	31	3	0	0	0	0	0
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	<b>259</b>	<b>903</b>	<b>1 878</b>	<b>2 278</b>	<b>2 778</b>	<b>2 585</b>	<b>3 494</b>	<b>3 684</b>	<b>3 895</b>	<b>4 202</b>
5100 Taxes on production, sale, transfer, etc	259	903	1 863	2 254	2 747	2 561	3 453	3 637	3 848	4 159
5110 General taxes	133	714	1 433	1 764	2 109	2 033	2 771	2 944	3 072	3 354
5111 Value added taxes	0	714	1 433	1 764	2 109	2 033	2 771	2 944	3 072	3 354
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	133	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	127	189	431	490	638	528	682	694	776	806
5121 Excises	65	49	224	285	393	336	379	361	398	407
Alcoholic beverages	..	..	22	22	25	34	40	33	34	32
Cigarettes	..	..	38	29	24	25	27	27	102	104
Soft drinks	..	..	31	48	52	50	62	64	27	27
Beer	..	..	29	55	82	67	92	101	69	70
Weapons, ammunition and explosives	..	..	1	1	1	1	1	2	1	1
Ad-valorem on fuels	..	..	0	7	8	7	5	0	1	1
Special contribution- Sugar	..	..	1	1	1	1	1	1	1	1
Special contribution- Public transportation	..	..	35	40	48	23	49	25	55	55
Special contribution- FOVIAL	..	..	69	80	96	83	104	108	110	115
Special contribution- Public security	..	..	0	2	55	43	1	0	0	0
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	61	141	151	194	232	187	291	319	322	341
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	0	0	56	11	13	5	11	14	55	58

	1990	2000	2010	2015	2019	2020	2021	2022	2023	2024
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes not included within 5121 to 5127 inclusive	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	0	0	15	24	31	24	40	47	47	43
5210 Recurrent taxes	..	..	7	12	15	12	17	23	21	15
5211 Paid by households: motor vehicles	..	..	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	..	..	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	..	..	7	12	15	12	17	23	21	15
5220 Non-recurrent taxes	..	..	7	12	16	12	23	24	26	28
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>58</b>	<b>0</b>	<b>63</b>	<b>86</b>	<b>98</b>	<b>102</b>	<b>105</b>	<b>114</b>	<b>108</b>	<b>87</b>
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	58	0	63	86	98	102	105	114	108	87

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Central government tax revenue data are preliminary for 2020--24.

Heading 1000: Disaggregated individual and corporate income taxes are not available before 2002.

Heading 2000: The figures include social security contributions paid to the Salvadoran Institute of Social Security (ISSS), National Public Employees Pension Institute (INPEP), Social Security Institute of the Armed Forces (IPSFA) and Salvadoran Institute of Teacher Welfare (ISBM). The figures exclude payments to privately managed pension funds (AFPs) and may include a small amount of voluntary contributions which is undistinguishable from the public social security contribution data.

Heading 3000: Vocational training contributions to the Instituto Salvadoreño de Formación Profesional (INSAFORP) are included in heading 3000. The tax revenue is classified under the central government. In El Salvador this revenue is classified under a separate unit considered to be different to the central government.

Source: Dirección General de Tesorería en Ministerio de Hacienda (General Treasury Directorate in Ministry of Finance); Dirección General de Contabilidad Gubernamental en Ministerio de Hacienda (General Directorate of Government Accounting in Ministry of Finance); División de Análisis Financiero y Estadístico en Ministerio de Hacienda (Financial Analysis and Statistics Division in Ministry of Finance); Instituto Salvadoreño del Seguro Social (Salvadoran Social Security Institute); Centro Interamericano de Administraciones Tributarias (Inter-American Center of Tax Administrations).

Table 4.15. Grenada, details of tax revenue

Million XCD

	1990	2000	2010	2015	2019	2020	2021	2022	2023	2024
<b>Total tax revenue</b>					719	623	625	715	848	891
<b>1000 Taxes on income, profits and capital gains</b>					151	135	122	138	165	193
1100 Of individuals					81	77	76	92	100	98
1110 On income and profits					81	77	76	92	100	98
Personal Income Tax					71	66	66	81	87	85
Withholding Tax					10	11	11	10	13	12
1120 On capital gains										
1200 Corporate					71	58	45	46	65	95
1210 On profits					71	58	45	46	65	95
Company Income Tax					71	58	45	46	65	95
1220 On capital gains of corporates										
1300 Unallocable between 1100 and 1200					0	0	0	0	0	0
<b>2000 Social security contributions</b>										
2100 Employees										
2110 On a payroll basis										
2120 On an income tax basis										
2200 Employers										
2210 On a payroll basis										
2220 On an income tax basis										
2300 Self-employed or non-employed										
2310 On a payroll basis										
2320 On an income tax basis										
2400 Unallocable between 2100, 2200 and 2300										
2410 On a payroll basis										
2420 On an income tax basis										
<b>3000 Taxes on payroll and workforce</b>					0	0	0	0	0	0
<b>4000 Taxes on property</b>					40	35	29	27	41	39
4100 Recurrent taxes on immovable property					14	14	14	13	20	12
4110 Households										
4120 Others										
4200 Recurrent taxes on net wealth					0	0	0	0	0	0
4210 Individual										
4220 Corporate										
4300 Estate, inheritance and gift taxes					0	0	0	0	0	0
4310 Estate and inheritance taxes										
4320 Gift taxes										
4400 Taxes on financial and capital transactions					25	21	15	15	22	27
Property Transfer Tax					25	21	15	15	22	27
4500 Other non-recurrent taxes on property					0	0	0	0	0	0
4510 On net wealth										
4520 Other non-recurrent taxes										
4600 Other recurrent taxes on property					0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>					520	449	469	542	634	652
5100 Taxes on production, sale, transfer, etc					520	449	469	542	634	652
5110 General taxes on goods and services					273	236	243	310	349	355
5111 Value added taxes					252	217	223	288	324	330
VAT - Domestic					125	104	99	130	155	156
VAT - Imports					128	113	125	158	169	173
5112 Sales tax										
5113 Other					21	19	19	22	25	25
Annual Stamp Tax					21	19	19	22	25	25
5120 Taxes on specific goods and services					247	213	226	233	285	297
5121 Excises					100	88	84	46	84	86
Excise Tax (domestic goods)					3	3	3	3	3	3
Excise Tax (imported goods)					21	20	15	18	26	24
Environmental Levy					13	10	8	10	14	13
Petrol tax					63	55	58	15	42	46
5122 Profits of fiscal monopolies										
5123 Customs and import duties					147	125	142	186	200	211
Import duty					85	74	82	109	118	125
Customs Service Charge					63	51	60	77	82	86
5124 Taxes on exports					0	0	0	0	0	0
5125 Taxes on investment goods					0	0	0	0	0	0
5126 Taxes on specific services					0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions					0	0	0	0	0	0
5128 Other taxes not included within 5121 to 5127 inclusive					0	0	0	0	0	0
5130 Unallocable between 5110 and 5120					0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities					0	0	0	0	0	0

5210 Recurrent taxes									
5211 Paid by households: motor vehicles									
5212 Paid by others: motor vehicles									
5213 Paid in respect of other goods									
5220 Non-recurrent taxes									
5300 Unallocable between 5100 and 5200				0	0	0	0	0	0
<b>6000 Other taxes</b>				<b>8</b>	<b>5</b>	<b>6</b>	<b>8</b>	<b>8</b>	<b>8</b>
6100 Paid solely by business									
6200 Other									

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Source: Ministry of Finance (Government of Grenada).

Table 4.16. Guatemala, details of tax revenue

Million GTQ

	1990	2000	2010	2015	2019	2020	2021	2022	2023	2024
<b>Total tax revenue</b>	<b>2 646</b>	<b>16 531</b>	<b>41 537</b>	<b>60 817</b>	<b>77 652</b>	<b>75 066</b>	<b>94 737</b>	<b>106 658</b>	<b>116 105</b>	<b>125 763</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>507</b>	<b>3 293</b>	<b>7 745</b>	<b>13 628</b>	<b>17 100</b>	<b>16 751</b>	<b>23 291</b>	<b>25 658</b>	<b>28 391</b>	<b>30 594</b>
1100 Of individuals	25	143	1 225	1 826	2 813	2 816	4 769	3 892	4 205	4 694
1110 On income and profits	25	143	1 225	1 826	2 813	2 816	4 769	3 892	4 205	4 694
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	482	3 149	6 520	11 801	14 287	13 935	18 522	21 765	24 186	25 899
1210 On profits	482	3 149	6 520	11 801	14 287	13 935	18 522	21 765	24 186	25 899
Corporate income tax	482	1 858	6 518	11 801	14 285	13 933	18 519	21 763	24 185	25 899
Commercial and agricultural enterprises	0	1 291	2	0	2	2	3	2	1	0
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
<b>2000 Social security contributions</b>	<b>436</b>	<b>2 569</b>	<b>6 312</b>	<b>9 778</b>	<b>12 957</b>	<b>12 742</b>	<b>14 314</b>	<b>15 539</b>	<b>17 613</b>	<b>19 206</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	436	2 569	6 312	9 778	12 957	12 742	14 314	15 539	17 613	19 206
2410 On a payroll basis	436	2 569	6 312	9 778	12 957	12 742	14 314	15 539	17 613	19 206
2420 On an income tax basis	0	0	0	0	0	0	0	0	0	0
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>447</b>	<b>736</b>	<b>933</b>	<b>859</b>	<b>1 038</b>	<b>1 130</b>	<b>1 249</b>	<b>1 400</b>
Contributions to INTECAP	..	..	233	384	484	448	537	586	644	725
Contributions to IRTRA	..	..	214	352	449	411	501	544	604	675
<b>4000 Taxes on property</b>	<b>149</b>	<b>347</b>	<b>1 202</b>	<b>1 050</b>	<b>1 708</b>	<b>1 652</b>	<b>2 029</b>	<b>2 225</b>	<b>2 258</b>	<b>2 454</b>
4100 Recurrent taxes on immovable property	0	153	621	693	1 216	1 249	1 463	1 603	1 630	1 747
4110 Households	..	0	0	0	0	0	0	0	0	0
4120 Others	..	153	621	693	1 216	1 249	1 463	1 603	1 630	1 747
Property tax	..	6	1	1	2	1	2	1	1	1
Property tax (municipal)	..	147	620	692	1 214	1 248	1 461	1 602	1 630	1 746
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	149	194	581	357	492	403	567	622	628	707
Stamp duty	104	182	572	336	451	392	542	586	588	667
Tax on property transfer	45	12	10	20	40	11	25	36	39	40
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	<b>1 554</b>	<b>10 317</b>	<b>23 255</b>	<b>31 719</b>	<b>40 124</b>	<b>37 993</b>	<b>48 666</b>	<b>55 975</b>	<b>59 325</b>	<b>64 162</b>
5100 Taxes on production, sale, transfer, etc	1 526	10 131	22 750	31 002	39 215	37 090	47 655	54 905	58 165	62 910
5110 General taxes	762	6 259	16 980	23 271	29 920	28 760	36 985	43 404	45 770	49 408
5111 Value added taxes	762	6 259	16 980	23 271	29 920	28 760	36 985	43 404	45 770	49 408
VAT domestic	361	2 903	7 995	12 023	15 897	15 992	18 226	20 215	22 998	25 235
VAT imports	401	4 189	11 127	13 630	16 331	14 955	21 461	26 131	25 925	27 566
Tax credit refunds	0	- 834	- 2 142	- 2 381	- 2 307	- 2 187	- 2 702	- 2 941	- 3 153	- 3 392
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	764	3 872	5 770	7 730	9 294	8 330	10 670	11 500	12 395	13 502
5121 Excises	258	1 797	3 101	5 202	6 106	5 662	6 879	7 132	7 712	8 204
Tobacco and derivatives	76	205	347	369	363	299	333	346	316	318
Beer	0	97	159	293	365	387	471	526	580	629
Alcoholic beverages	0	77	97	88	109	104	130	154	156	176
Soft drinks	0	15	220	328	396	405	458	479	512	554
Other beverages	77	12	2	0	0	0	0	1	0	1
Cement	0	0	99	312	131	147	183	186	201	205
Oil and derivatives	105	1 389	2 179	2 899	3 743	3 485	4 066	4 039	4 270	4 533
IPRIMA	0	0	0	914	999	836	1 238	1 402	1 676	1 787
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	506	1 806	2 368	2 157	2 712	2 487	3 485	3 903	4 087	4 635
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0

	1990	2000	2010	2015	2019	2020	2021	2022	2023	2024
5126 Taxes on specific services	0	269	301	370	477	181	305	466	595	663
Departure tax	..	135	224	263	338	117	214	323	421	461
INGUATE	..	40	73	104	132	57	83	134	166	193
Transportation and communications	..	94	3	4	7	7	8	9	9	9
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes not included within 5121 to 5127 inclusive	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	28	186	505	717	909	903	1 011	1 071	1 160	1 252
5210 Recurrent taxes	28	186	505	717	909	903	1 011	1 071	1 160	1 252
5211 Paid by households: motor vehicles	0	0	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	28	186	505	717	909	903	1 011	1 071	1 160	1 252
5213 Paid in respect of other goods	0	0	0	0	0	0	0	0	0	0
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>0</b>	<b>7</b>	<b>2 575</b>	<b>3 907</b>	<b>4 830</b>	<b>5 070</b>	<b>5 399</b>	<b>6 130</b>	<b>7 268</b>	<b>7 947</b>
6100 Paid solely by business	..	0	0	0	0	0	0	0	0	0
6200 Other	..	7	2 575	3 907	4 830	5 070	5 399	6 130	7 268	7 947
Extraordinary and temporary solidarity tax in support of peace agreements	..	0	44	1	63	3	9	11	8	6
Solidarity tax	..	0	2 530	3 906	4 766	5 067	5 389	6 119	7 259	7 941
Extraordinary and temporary solidarity tax	..	2	0	0	0	0	0	0	0	0
Other indirect taxes	..	4	1	0	0	0	0	1	1	0

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Local government tax revenues include revenues from the municipal property tax (IUSI).

Heading 1000: Personal and corporate income taxes also include taxes on income from financial products.

Heading 2000: Figures include contributions to the Guatemalan Social Security Institute (IGSS) and payments by public employees to the government's pension fund.

Heading 3000: Contributions to INTECAP and contributions to IRTRA are included in heading 3000. The tax revenues are classified under the central government. In Guatemala these revenues are classified under a separate unit considered to be different to the central government.

Heading 4400: Before 2000, tax on property transfer under heading 4400 also includes central government property tax under heading 4120 as they cannot be distinguished.

Heading 5121: Other beverages contain all alcoholic and non-alcoholic beverages before 2000.

Source: Superintendencia de Administración Tributaria (Superintendency of Tax Administration); Ministerio de Finanzas Públicas (Ministry of Public Finance); Contraloría General de Cuentas (General Comptroller's Office).

Table 4.17. Guyana, details of tax revenue

Million GYD

	1990	2000	2010	2015	2019	2020	2021	2022	2023	2024
<b>Total tax revenue</b>	<b>5 232</b>	<b>42 750</b>	<b>111 906</b>	<b>159 895</b>	<b>250 240</b>	<b>243 507</b>	<b>282 401</b>	<b>324 376</b>	<b>408 949</b>	<b>472 719</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>1 752</b>	<b>16 179</b>	<b>39 561</b>	<b>55 011</b>	<b>94 504</b>	<b>105 756</b>	<b>124 088</b>	<b>164 802</b>	<b>213 899</b>	<b>251 213</b>
1100 Of individuals	333	7 734	17 816	23 300	35 249	39 711	46 962	58 903	72 423	83 131
1110 On income and profits	333	7 734	17 816	23 300	35 249	39 711	46 962	58 903	72 423	83 131
Personal	306	7 157	15 419	19 894	29 213	34 688	42 907	54 881	67 833	77 149
Self-employed	27	577	2 397	3 407	6 036	5 024	4 054	4 022	4 590	5 982
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	1 375	8 266	21 427	31 200	58 346	64 992	75 897	104 581	139 404	166 077
1210 On profits	1 375	8 266	21 427	31 200	58 346	64 992	75 897	104 581	139 404	166 077
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	43	179	317	511	908	1 053	1 229	1 318	2 072	2 005
<b>2000 Social security contributions</b>	<b>191</b>	<b>4 868</b>	<b>10 047</b>	<b>16 644</b>	<b>23 728</b>	<b>24 706</b>	<b>26 725</b>	<b>31 353</b>	<b>36 077</b>	<b>39 121</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	191	4 868	10 047	16 644	23 728	24 706	26 725	31 353	36 077	39 121
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>53</b>	<b>701</b>	<b>2 068</b>	<b>3 676</b>	<b>4 917</b>	<b>4 390</b>	<b>5 581</b>	<b>6 543</b>	<b>7 668</b>	<b>8 889</b>
4100 Recurrent taxes on immovable property	40	681	1 562	3 201	4 312	3 847	4 907	5 853	7 065	8 238
4110 Households	0	0	0	588	933	892	1 030	1 235	1 366	2 014
4120 Others	40	681	1 562	2 613	3 379	2 956	3 877	4 619	5 699	6 225
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	13	20	31	37	41	44	67	91	99	228
4310 Estate and inheritance taxes	13	20	31	37	41	44	67	91	99	228
4320 Gift taxes	0	0	0	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	0	0	476	438	565	499	607	598	505	423
Stamp duties	..	..	476	438	565	499	607	598	505	423
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	<b>2 200</b>	<b>20 798</b>	<b>59 360</b>	<b>83 924</b>	<b>124 952</b>	<b>106 683</b>	<b>124 040</b>	<b>119 641</b>	<b>149 202</b>	<b>170 654</b>
5100 Taxes on production, sale, transfer, etc	2 162	20 530	58 846	83 227	123 710	105 489	122 857	118 411	141 976	155 975
5110 General taxes	1 399	14 861	27 044	35 374	52 735	49 907	48 452	56 998	72 535	80 823
5111 Value added taxes	0	0	27 044	35 374	52 676	49 844	48 363	56 830	72 043	80 184
Imports	..	..	14 877	19 366	29 302	22 934	21 134	23 255	28 671	30 752
Domestic supply	..	..	12 168	16 008	23 374	26 910	27 228	33 575	43 372	49 432
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	1 399	14 861	0	0	60	63	90	168	493	639
5120 Taxes on specific goods and services	763	5 669	31 802	47 853	70 975	55 582	74 404	61 413	69 441	75 153
5121 Excises	32	609	22 070	33 827	45 979	35 941	48 793	31 139	34 686	36 224
Motor vehicle (imports)	..	..	7 702	8 499	7 977	8 188	14 917	13 708	20 456	20 920
Petroleum products (imports)	..	..	9 437	19 355	29 124	19 290	24 019	6 801	3 542	3 018
Tobacco (imports)	..	..	1 077	1 224	1 427	1 256	1 179	1 314	1 121	1 113
Alcoholic beverages (imports)	..	..	719	875	785	589	1 010	1 175	1 068	2 107
Alcoholic beverages (domestic)	..	..	2 358	3 377	4 486	4 599	5 275	5 394	5 557	5 406
Purchase tax - motor cars	..	..	0	0	0	0	0	0	0	0
Environmental tax	..	..	777	496	2 179	2 019	2 392	2 747	2 941	3 661
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	544	3 943	8 302	12 357	22 140	18 624	23 737	27 125	30 410	34 489
5124 Taxes on exports	94	7	7	12	29	27	29	84	135	221
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	92	1 110	1 423	1 658	2 827	990	1 845	3 064	4 211	4 218
Entertainment tax	12	27	0	0	0	0	0	0	0	0
Travel tax	80	1 084	1 423	1 658	2 827	990	1 845	3 064	4 211	4 218
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes not included within 5121 to 5127 inclusive	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0

	1990	2000	2010	2015	2019	2020	2021	2022	2023	2024
5200 Taxes on use of goods and perform activities	38	268	514	697	1 242	1 194	1 183	1 230	7 226	14 679
5210 Recurrent taxes	38	268	514	697	1 242	1 194	1 183	1 230	1 441	1 642
5211 Paid by households: motor vehicles	27	239	475	653	1 150	1 135	1 112	1 165	1 368	1 574
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	12	29	39	44	92	60	70	65	73	69
Other licences	12	29	39	44	92	60	70	65	73	69
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	5 786	13 036
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>1 037</b>	<b>204</b>	<b>870</b>	<b>640</b>	<b>2 139</b>	<b>1 972</b>	<b>1 968</b>	<b>2 037</b>	<b>2 103</b>	<b>2 842</b>
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	1 037	204	870	640	2 139	1 972	1 968	2 037	2 103	2 842

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Data on local government tax revenues include payments of local taxes by public corporations. Tax revenue data are government revised estimates for 2023.

Heading 2000: The figures include contributions to the National Insurance Scheme.

Heading 5220: The figures include carbon credit inflows.

Source: Ministry of Finance; Bank of Guyana; National Insurance Scheme.

Table 4.18. Honduras, details of tax revenue

Million HNL

	1990	2000	2010	2015	2019	2020	2021	2022	2023	2024
<b>Total tax revenue</b>	<b>2 118</b>	<b>18 299</b>	<b>54 544</b>	<b>94 699</b>	<b>131 995</b>	<b>112 448</b>	<b>145 066</b>	<b>166 126</b>	<b>177 685</b>	<b>193 853</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>431</b>	<b>2 907</b>	<b>13 232</b>	<b>25 003</b>	<b>34 533</b>	<b>25 587</b>	<b>35 209</b>	<b>48 289</b>	<b>48 397</b>	<b>53 294</b>
1100 Of individuals	157	992	4 528	8 147	11 365	11 214	14 258	17 478	18 570	20 522
1110 On income and profits	157	992	4 528	8 147	11 365	11 214	14 258	17 478	18 570	20 522
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	274	1 916	8 705	16 856	23 167	14 373	20 951	30 811	29 828	32 772
1210 On profits	274	1 916	8 705	16 856	23 167	14 373	20 951	30 811	29 828	32 772
Corporate income tax	274	1 916	7 400	15 206	20 538	12 731	18 286	26 509	25 441	27 918
Income tax surcharge	0	0	1 305	1 637	2 612	1 620	2 646	4 277	4 362	4 821
Special contribution of the cooperative sector	0	0	0	13	17	21	19	25	25	33
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
<b>2000 Social security contributions</b>	<b>179</b>	<b>1 727</b>	<b>8 671</b>	<b>13 524</b>	<b>21 068</b>	<b>23 138</b>	<b>23 994</b>	<b>25 284</b>	<b>25 949</b>	<b>29 239</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	179	1 727	8 671	13 524	21 068	23 138	23 994	25 284	25 949	29 239
2410 On a payroll basis	179	1 727	8 671	13 524	21 068	23 138	23 994	25 284	25 949	29 239
2420 On an income tax basis	0	0	0	0	0	0	0	0	0	0
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>485</b>	<b>1 007</b>	<b>1 005</b>	<b>935</b>	<b>1 081</b>	<b>1 215</b>	<b>1 459</b>	<b>1 459</b>
<b>4000 Taxes on property</b>	<b>16</b>	<b>266</b>	<b>994</b>	<b>2 635</b>	<b>3 428</b>	<b>2 954</b>	<b>4 119</b>	<b>4 881</b>	<b>5 562</b>	<b>5 908</b>
4100 Recurrent taxes on immovable property	16	189	254	298	446	282	586	720	910	911
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	78	359	334	341	328	469	439	429	418
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	2 003	2 641	2 344	3 064	3 722	4 222	4 579
4500 Non-recurrent taxes	0	0	380	0	0	0	0	0	0	0
4510 On net wealth	..	..	0	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	380	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	<b>1 401</b>	<b>12 436</b>	<b>28 937</b>	<b>50 027</b>	<b>66 742</b>	<b>55 520</b>	<b>75 817</b>	<b>80 525</b>	<b>90 535</b>	<b>97 287</b>
5100 Taxes on production, sale, transfer, etc	1 401	12 436	28 937	50 027	66 742	55 520	75 817	80 525	90 535	97 287
5110 General taxes	344	5 146	16 050	32 273	42 891	35 815	49 264	56 067	64 421	69 458
5111 Value added taxes	344	5 146	16 050	32 273	42 891	35 815	49 264	56 067	64 421	69 458
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	1 057	7 290	12 887	17 754	23 851	19 705	26 553	24 458	26 114	27 829
5121 Excises	256	4 592	8 458	13 349	18 285	15 598	20 048	16 664	17 284	18 506
Beer	70	376	376	668	1 339	1 164	1 754	1 766	1 806	2 007
Soft drinks	25	240	514	838	1 075	1 073	1 332	1 351	1 495	338
Liquors	32	48	121	194	217	206	297	318	351	0
Petroleum products	43	347	0	0	0	0	0	0	0	1 579
Cigarettes	57	369	607	598	514	471	531	647	575	622
Fuel tax	0	2 954	6 288	10 317	14 131	11 951	14 919	11 004	11 101	12 015
Other	28	258	551	735	1 010	733	1 215	1 578	1 957	1 945
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	498	2 083	2 505	3 541	4 474	3 282	5 288	6 501	7 490	8 002
Petroleum	0	297	0	0	0	0	0	0	0	0
Other	498	1 786	2 505	3 541	4 474	3 282	5 288	6 501	7 490	8 002
5124 Taxes on exports	217	6	0	84	18	10	76	21	67	105
Bananas	39	5	..	0	0	0	0	0	0	0
Coffee	1	0	..	0	0	0	0	0	0	0
Temporary export tax	163	0	..	0	0	0	0	0	0	0
Special contribution of the mining sector	0	0	..	84	18	10	76	21	67	105
Other	15	1	..	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0

	1990	2000	2010	2015	2019	2020	2021	2022	2023	2024
5126 Taxes on specific services	0	0	0	91	49	41	44	42	42	47
Special contribution of mobile services	..	..	..	67	35	36	36	35	36	38
Special contribution of the food and services sector	..	..	..	21	9	3	5	2	0	2
Special contribution of casino games and slot machines	..	..	..	3	5	2	3	5	6	7
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes not included within 5121 to 5127 inclusive	87	610	1 924	690	1 025	774	1 097	1 230	1 231	1 169
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	0	0	0	0	0	0	0	0	0	0
5210 Recurrent taxes	..	..	..	..	..	..	..	..	..	..
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>91</b>	<b>962</b>	<b>2 225</b>	<b>2 503</b>	<b>5 220</b>	<b>4 315</b>	<b>4 847</b>	<b>5 931</b>	<b>5 783</b>	<b>6 666</b>
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	91	962	2 225	2 503	5 220	4 315	4 847	5 931	5 783	6 666

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Figures for local tax revenues may include non-tax revenues and central government transfers which are not considered as tax revenues according to the OECD classification, described in the Interpretative Guide, but it has not been possible to distinguish the different components within the aggregate data.

Heading 3000: The employer contributions to the National Institute of Vocational Training (INFOP) are included in heading 3000. The tax revenue is classified under the central government. In Honduras this revenue is classified under a separate unit considered to be different to the central government.

Source: Servicio de Administración de Rentas (Revenue Administration Service); Secretaría de Finanzas (Ministry of Finance).

Table 4.19. Jamaica, details of tax revenue

Million JMD

	1990	2000	2010	2015	2019	2020	2021	2022	2023	2024
<b>Total tax revenue</b>	<b>7 748</b>	<b>87 713</b>	<b>287 139</b>	<b>427 640</b>	<b>602 592</b>	<b>544 211</b>	<b>616 467</b>	<b>768 574</b>	<b>879 171</b>	<b>929 347</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>3 639</b>	<b>35 457</b>	<b>105 917</b>	<b>129 233</b>	<b>155 140</b>	<b>155 632</b>	<b>167 112</b>	<b>206 743</b>	<b>278 663</b>	<b>287 036</b>
1100 Of individuals	1 687	17 441	54 798	74 538	69 323	72 692	77 756	96 902	143 758	148 323
1110 On income and profits	1 687	17 441	54 798	74 538	69 323	72 692	77 756	96 902	143 758	148 323
PAYE	1 489	16 515	50 828	70 075	63 716	67 228	72 416	90 077	136 491	139 971
Other individuals	198	926	3 969	4 463	5 607	5 464	5 340	6 825	7 267	8 351
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	1 280	7 627	33 091	40 198	67 623	61 823	68 791	79 485	100 539	97 807
1210 On profits	1 280	7 627	33 091	40 198	67 623	61 823	68 791	79 485	100 539	97 807
Bauxite/alumina	134	430	866	0	0	0	0	0	0	157
Other companies	1 146	7 197	32 224	39 668	67 251	61 665	68 646	79 355	100 431	97 566
Minimum business tax	0	0	0	529	372	159	145	129	108	84
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	672	10 389	18 028	14 498	18 194	21 117	20 565	30 356	34 366	40 906
Tax on dividends	68	854	1 059	979	2 368	2 757	2 536	3 379	3 011	3 317
Tax on interests	605	9 535	16 970	13 519	15 827	18 360	18 029	26 977	31 354	37 588
<b>2000 Social security contributions</b>	<b>..</b>	<b>..</b>	<b>8 199</b>	<b>16 449</b>	<b>24 569</b>	<b>25 076</b>	<b>31 671</b>	<b>42 531</b>	<b>54 449</b>	<b>61 345</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	8 199	16 449	24 569	25 076	31 671	42 531	54 449	61 345
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>305</b>	<b>3 821</b>	<b>12 792</b>	<b>20 757</b>	<b>31 294</b>	<b>30 813</b>	<b>32 063</b>	<b>38 188</b>	<b>47 305</b>	<b>51 153</b>
<b>4000 Taxes on property</b>	<b>965</b>	<b>4 262</b>	<b>9 939</b>	<b>19 411</b>	<b>19 117</b>	<b>15 600</b>	<b>18 155</b>	<b>21 115</b>	<b>20 595</b>	<b>21 686</b>
4100 Recurrent taxes on immovable property	67	639	2 600	7 271	9 020	7 996	9 546	9 716	9 449	9 892
4110 Households	67	639	2 600	7 271	9 020	7 996	9 546	9 716	9 449	9 892
Municipal property tax	0	639	2 600	7 271	9 020	7 996	9 546	9 716	9 449	9 892
Other property taxes	67	0	0	0	0	0	0	0	0	0
4120 Others	0	0	0	0	0	0	0	0	0	0
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	898	3 623	7 339	12 140	10 097	7 603	8 609	11 399	11 146	11 794
Stamp duty	898	3 623	7 339	12 140	10 097	7 603	8 609	11 399	11 146	11 794
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	<b>2 824</b>	<b>43 907</b>	<b>149 544</b>	<b>240 795</b>	<b>370 321</b>	<b>315 268</b>	<b>365 499</b>	<b>457 446</b>	<b>475 406</b>	<b>505 301</b>
5100 Taxes on production, sale, transfer, etc	2 760	43 107	147 500	237 456	363 429	308 011	357 080	448 649	468 632	497 803
5110 General taxes	297	22 356	84 409	138 501	203 297	177 354	199 638	253 358	271 437	294 222
5111 Value added taxes	293	22 356	82 407	135 827	199 150	173 480	194 725	246 993	265 092	287 772
General consumption tax	293	22 356	82 407	135 827	199 150	173 480	194 725	246 993	265 092	287 772
5112 Sales tax	4	0	0	0	0	0	0	0	0	0
Sales tax on used cars	4	..	..	..	..	..	..	..	..	..
5113 Other	0	0	2 002	2 674	4 147	3 873	4 913	6 364	6 345	6 450
Environmental levy	..	..	2 002	2 674	4 147	3 873	4 913	6 364	6 345	6 450
5120 Taxes on specific goods and services	2 463	20 752	63 091	98 955	160 133	130 658	157 442	195 291	197 195	203 581
5121 Excises	1 158	9 751	38 112	49 202	80 773	69 949	84 782	96 588	93 120	95 463
Special consumption tax	1 115	9 751	38 112	49 202	80 693	69 852	84 704	96 475	93 066	95 249
Quarry tax	0	0	0	0	80	97	78	113	54	214
Other excises	44	0	0	0	0	0	0	0	0	0
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	782	8 498	19 959	28 771	44 809	40 420	47 762	60 695	61 628	65 532
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0

	1990	2000	2010	2015	2019	2020	2021	2022	2023	2024
5126 Taxes on specific services	523	2 503	5 020	20 982	34 550	20 289	24 898	38 009	42 447	42 586
Travel tax	86	1 999	3 512	9 979	21 954	9 108	12 624	23 274	27 974	27 928
Telephone call tax	86	0	0	6 157	3 568	3 619	3 414	3 252	2 919	2 719
Betting, gaming and lottery	50	504	1 508	2 797	6 152	6 163	7 229	8 401	8 048	8 528
Accommodation tax	87	0	0	2 050	2 877	1 400	1 631	3 082	3 506	3 411
Bank and trust	204	0	0	0	0	0	0	0	0	0
Entertainment tax	11	0	0	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes not included within 5121 to 5127 inclusive	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	64	800	2 045	3 339	6 892	7 257	8 419	8 797	6 774	7 498
5210 Recurrent taxes	64	800	2 045	3 339	6 892	7 257	8 419	8 797	6 774	7 498
5211 Paid by households: motor vehicles	47	751	1 775	2 901	4 863	4 528	4 864	5 668	4 733	5 426
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	17	49	270	438	2 029	2 728	3 555	3 129	2 041	2 072
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>16</b>	<b>266</b>	<b>748</b>	<b>994</b>	<b>2 151</b>	<b>1 824</b>	<b>1 967</b>	<b>2 551</b>	<b>2 752</b>	<b>2 827</b>
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	16	266	748	994	2 151	1 824	1 967	2 551	2 752	2 827
Contractors levy	16	266	748	994	2 151	1 824	1 967	2 551	2 752	2 827

.. Not available

Note: Year ending 31st December, except for 1990-2003 which refer to fiscal year ending 31st March due to data availability.

The data are on a cash basis.

Heading 2000: The figures include contributions to National Insurance Scheme (NIS).

Heading 3000: Education tax in Jamaica includes contributions from employees, employers and the self-employed calculated based on their emoluments. The employer contributions account for the majority of the total contributions.

Source: Ministry of Finance and the Public Service; Tax Administration Jamaica.

Table 4.20. Mexico, details of tax revenue

Million MXN

	1990	2000	2010	2015	2019	2020	2021	2022	2023	2024
<b>Total tax revenue</b>	<b>102 005</b>	<b>767 216</b>	<b>1 716 243</b>	<b>2 953 480</b>	<b>3 995 654</b>	<b>4 148 699</b>	<b>4 452 360</b>	<b>4 948 321</b>	<b>5 648 160</b>	<b>6 199 485</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>34 673</b>	<b>276 548</b>	<b>683 604</b>	<b>1230 555</b>	<b>1694 143</b>	<b>1768 161</b>	<b>1903 047</b>	<b>2280 791</b>	<b>2514 390</b>	<b>2690 515</b>
1100 Of individuals	..	..	313 473	609 384	829 501	872 598	938 623	1066 965	1190 186	1331 472
Tax on income of individuals	..	..	313 473	609 384	829 501	872 598	938 623	1066 965	1190 186	1331 472
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	246 745	592 443	803 643	832 120	898 767	1136 636	1243 430	1271 053
Tax on income of corporations	..	..	246 745	592 443	803 643	832 120	898 767	1136 636	1243 430	1271 053
1210 On profits	..	..	..	..	..	..	..	..	..	..
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	34 673	276 548	123 386	28 728	60 999	63 443	65 657	77 190	80 774	87 989
Tax on income of other individuals and corporations	..	244 841	66 937	36 268	54 686	58 196	58 306	70 239	73 615	81 969
Tax on asset	..	13 913	- 625	- 502	- 585	- 1 245	- 380	31	- 153	- 872
Credit on salary	..	17 794	9 708	993	1 290	479	512	107	175	26
Oil yields tax	..	0	2 296	0	0	0	0	0	0	0
IETU	..	0	45 069	-11 777	- 195	- 888	200	- 346	- 23	201
Imposed by Activity Exploration and extraction of hydrocarbon	..	0	0	3 746	5 803	6 902	7 019	7 160	7 160	6 665
<b>2000 Social security contributions</b>	<b>17 165</b>	<b>138 223</b>	<b>277 459</b>	<b>409 249</b>	<b>552 058</b>	<b>576 019</b>	<b>612 175</b>	<b>681 672</b>	<b>761 511</b>	<b>852 362</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	17 165	138 223	277 459	409 249	552 058	576 019	612 175	681 672	761 511	852 362
2410 On a payroll basis	..	138 223	277 459	409 249	552 058	576 019	612 175	681 672	761 511	852 362
2420 On an income tax basis	..	0	0	0	0	0	0	0	0	0
<b>3000 Taxes on payroll and workforce</b>	<b>1 797</b>	<b>11 217</b>	<b>36 911</b>	<b>70 221</b>	<b>101 284</b>	<b>105 456</b>	<b>116 910</b>	<b>141 161</b>	<b>170 288</b>	<b>188 763</b>
Substitute tax on salary	..	0	0	0	0	0	0	0	0	0
Payroll tax	..	11 101	27 813	69 866	100 798	104 825	115 974	139 977	168 894	187 255
Tax on remuneration to the personal work	..	65	8 841	152	298	407	579	837	989	1 086
Tax on professions and fees	..	36	71	106	121	177	235	263	320	352
Tax on operations by contract	..	15	186	96	67	47	121	84	85	69
<b>4000 Taxes on property</b>	<b>1 914</b>	<b>13 964</b>	<b>38 955</b>	<b>57 673</b>	<b>79 262</b>	<b>79 237</b>	<b>90 206</b>	<b>105 246</b>	<b>111 973</b>	<b>104 676</b>
4100 Recurrent taxes on immovable property	1 036	9 948	25 724	37 961	50 540	52 728	56 148	64 904	70 210	66 292
4110 Households	0	0	0	0	0	0	0	0	0	0
4120 Others	1 036	9 948	25 724	37 961	50 540	52 728	56 148	64 904	70 210	66 292
Property tax	..	9 948	25 724	37 961	50 540	52 728	56 148	64 904	70 210	66 292
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	8	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	8	..	..	..	..	..	..	..	..	..
4320 Gift taxes	0	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	870	4 017	13 231	19 712	28 722	26 509	34 058	40 342	41 763	38 385
Alienation of immovable property	..	1 763	1 122	1 595	1 939	1 982	2 486	2 837	2 906	3 053
Transfer of ownership of real estate	..	2 236	5 027	6 671	8 385	12 072	11 394	16 706	15 043	15 761
Purchasing property	..	18	7 082	11 447	18 397	12 456	20 177	20 799	23 814	19 571
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	<b>44 837</b>	<b>319 613</b>	<b>651 915</b>	<b>1141 170</b>	<b>1504 252</b>	<b>1544 156</b>	<b>1647 927</b>	<b>1623 605</b>	<b>1983 114</b>	<b>2244 988</b>
5100 Taxes on production, sale, transfer, etc	44 171	310 326	630 123	1120 610	1486 758	1527 674	1630 616	1606 144	1963 389	2223 115
5110 General taxes	26 635	189 606	504 509	707 213	933 327	987 525	1123 699	1221 803	1366 583	1407 983
5111 Value added taxes	26 635	189 606	504 509	707 213	933 327	987 525	1123 699	1221 803	1366 583	1407 983
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	17 519	120 720	125 614	413 397	553 432	540 149	506 917	384 341	596 806	815 133

	1990	2000	2010	2015	2019	2020	2021	2022	2023	2024
5121 Excises	10 072	86 163	86 098	361 538	470 993	469 040	410 450	259 306	464 008	647 139
Special tax on production and services on tobacco	..	8 083	26 925	36 891	42 484	43 848	45 657	47 948	48 156	46 943
Special tax on production and services on alcohol and beer	..	7 250	25 152	43 014	57 361	52 312	57 395	68 050	73 687	75 098
Special tax on production and services on sugar-sweetened beverages	..	0	0	21 402	27 260	29 124	30 478	34 247	37 963	40 564
Special tax on production and services on no staple foods with high caloric density	0	0	0	15 926	21 422	21 049	25 590	30 333	35 140	..
Other special tax on production and services	0	66 211	29 349	237 061	311 968	314 340	240 034	63 668	250 156	..
Tax on new automobiles	0	4 619	4 671	7 244	10 497	8 366	11 296	15 060	18 906	..
Tax on luxury goods and services	0	0	0	0	0	0	0	0	0	..
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	6 998	33 285	26 602	45 366	66 295	59 247	77 236	95 901	102 735	139 986
Step customs officer	..	423	2 071	1 270	1 554	1 309	1 697	2 229	2 025	2 165
Import taxes	..	32 861	24 531	44 096	64 741	57 938	75 539	93 672	100 710	137 822
5124 Taxes on exports	75	4	0	1	0	0	0	0	0	1
Tax on exports	..	4	0	1	0	0	0	0	0	1
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	132	1 042	10 958	1 763	9 196	5 625	9 265	13 863	18 146	18 908
IDE	..	0	8 022	-3 323	-405	-252	-135	-152	-174	-50
Tax on lodging	..	504	1 384	2 561	4 254	2 500	4 119	6 411	8 196	9 447
Public entertainment tax	..	240	462	689	924	467	393	1 225	2 961	1 915
Tax on lotteries, raffles and gambling	..	267	923	1 416	3 403	2 114	3 799	5 055	4 397	4 379
Tax on commercials	..	4	166	210	376	0	0	0	0	0
Various indirect taxes	..	28	1	209	644	795	1 089	1 324	2 767	3 216
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes not included within 5121 to 5127 inclusive	242	226	1 956	4 730	6 947	6 238	9 966	15 271	11 917	9 100
Mining fees	..	226	1 956	4 730	6 947	6 238	9 966	15 271	11 917	9 100
5130 Unallocable between 5110 and 5120	17	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	666	9 287	21 793	20 560	17 494	16 482	17 311	17 461	19 725	21 873
5210 Recurrent taxes	666	9 287	21 793	20 560	17 494	16 482	17 311	17 461	19 725	21 873
5211 Paid by households: motor vehicles	567	8 878	21 319	19 880	16 624	15 699	16 422	16 311	17 869	20 071
Tax on motor vehicles	..	8 878	21 319	19 880	16 624	15 699	16 422	16 311	17 869	20 071
5212 Paid by others: motor vehicles	0	301	281	439	645	437	605	705	911	1 046
Tax on federal auto transport	..	301	281	439	645	437	605	705	911	1 046
5213 Paid in respect of other goods	99	108	193	240	225	347	285	445	945	755
Sport fishing	..	40	59	62	73	55	69	87	79	73
Sport hunting	..	3	0	0	0	0	0	0	0	0
Tax on commercial activities	..	63	50	64	41	159	39	112	334	367
Trade in books and magazines	..	0	0	1	0	0	0	1	1	0
Tax on industrial activities	..	2	82	93	92	113	113	51	313	254
Mining	..	0	1	21	17	19	64	196	219	61
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>1 619</b>	<b>7 651</b>	<b>27 398</b>	<b>44 612</b>	<b>64 654</b>	<b>75 671</b>	<b>82 094</b>	<b>115 846</b>	<b>106 885</b>	<b>118 181</b>
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	1 619	7 651	27 398	44 612	64 654	75 671	82 094	115 846	106 885	118 181
Accessories	..	5 504	22 206	23 211	41 063	56 793	54 231	83 591	72 133	71 111
Unallocable between 1000 and 5000 caused in exercises fiscal previous liquidation slopes or of payment	..	374	30	4 168	79	218	304	328	257	190
Additional state and local taxes	..	1 773	5 162	17 232	23 512	18 660	27 560	31 927	34 495	46 880

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Heading 1000: In ECLAC data, income taxes are presented net of credit on salary figures.

Heading 2000: In ECLAC data, social security contributions are presented net of transfers from the Federal government for the payment of IMSS (Mexican Social Security Institute) pensions.

Source: Ministry of Finance, Economic Department.

Table 4.21. Nicaragua, details of tax revenue

Million NIO

	1990	2000	2010	2015	2019	2020	2021	2022	2023	2024
<b>Total tax revenue</b>	..	9 300	36 162	77 567	107 332	110 648	134 518	156 126	178 388	199 154
<b>1000 Taxes on income, profits and capital gains</b>	..	1 144	8 351	21 313	33 036	32 470	40 753	50 714	58 692	64 466
1100 Of individuals	..	299	1 857	4 432	6 561	6 833	7 753	9 277	10 674	12 280
1110 On income and profits	..	299	1 857	4 432	6 561	6 833	7 753	9 277	10 674	12 280
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	845	6 494	16 881	17 798	18 339	23 136	30 332	35 824	38 020
1210 On profits	..	845	6 494	16 881	17 798	18 339	23 136	30 332	35 824	38 020
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	0
1300 Unallocable between 1100 and 1200	..	0	0	0	8 677	7 298	9 864	11 105	12 194	14 166
<b>2000 Social security contributions</b>	..	1 678	8 090	18 194	27 586	29 014	32 054	35 571	38 390	42 107
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	1 678	8 090	18 194	27 586	29 014	32 054	35 571	38 390	42 107
2410 On a payroll basis	..	1 678	8 090	18 194	27 586	29 014	32 054	35 571	38 390	42 107
2420 On an income tax basis	..	0	0	0	0	0	0	0	0	0
<b>3000 Taxes on payroll and workforce</b>	..	0	0	0	0	0	0	0	0	0
<b>4000 Taxes on property</b>	..	11	423	771	1 196	1 401	1 778	1 806	2 093	2 471
4100 Recurrent taxes on immovable property	..	0	403	682	1 129	1 346	1 707	1 716	1 986	2 343
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	11	20	90	67	55	71	90	107	129
Stamp duties	..	11	20	90	67	55	71	90	107	129
4500 Non-recurrent taxes	..	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	..	5 584	18 951	36 599	44 608	46 487	58 693	66 623	77 578	88 164
5100 Taxes on production, sale, transfer, etc	..	5 584	18 608	35 798	43 674	45 505	57 630	65 390	76 152	86 586
5110 General taxes	..	2 931	11 932	23 787	27 933	29 002	37 772	43 248	51 386	58 834
5111 Value added taxes	..	2 931	10 353	20 714	24 116	24 990	32 998	38 081	45 424	52 122
5112 Sales tax	..	0	0	0	0	0	0	0	0	0
5113 Other	..	0	1 579	3 073	3 817	4 012	4 774	5 168	5 962	6 713
5120 Taxes on specific goods and services	..	2 653	6 676	12 011	15 741	16 503	19 858	22 142	24 766	27 752
5121 Excises	..	2 034	5 541	9 773	13 616	14 163	16 549	18 191	19 999	22 144
Alcoholic beverages	..	84	198	264	583	702	626	713	535	680
Beer	..	203	645	1 370	1 857	1 939	2 269	2 401	2 710	3 233
Cigarettes	..	70	45	0	0	0	0	0	1	1
Soft drinks	..	123	248	501	470	539	611	753	829	1 090
Petroleum products	..	1 359	2 699	4 396	5 589	5 561	6 846	6 900	7 100	7 650
Gaming machines	..	0	0	0	120	118	137	147	158	173
Excises on imports	..	196	1 559	3 105	4 805	5 083	5 794	7 057	8 360	8 991
Other excises	..	- 1	148	136	193	222	267	221	306	327
5122 Profits of fiscal monopolies	..	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	..	619	1 135	2 238	2 125	2 340	3 309	3 950	4 767	5 608
Custom duties	..	452	1 094	2 155	2 125	2 340	3 309	3 950	4 767	5 608
Temporary protection duty	..	96	0	0	0	0	0	0	0	0
On products originating in Colombia or Honduras	..	72	41	83	0	0	0	1	0	1
5124 Taxes on exports	..	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	..	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	..	0	0	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	..	0	0	0	0	0	0	0	0	0
5128 Other taxes not included within 5121 to 5127 inclusive	..	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	..	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	..	0	343	801	934	982	1 063	1 233	1 426	1 577
5210 Recurrent taxes	..	..	20	60	61	63	68	80	92	101

	1990	2000	2010	2015	2019	2020	2021	2022	2023	2024
5211 Paid by households: motor vehicles	..	..	20	60	61	63	68	80	92	101
5212 Paid by others: motor vehicles	..	..	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	..	..	0	0	0	0	0	0	0	0
5220 Non-recurrent taxes	..	..	323	741	874	919	994	1 153	1 334	1 476
5300 Unallocable between 5100 and 5200	..	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>..</b>	<b>0</b>	<b>347</b>	<b>690</b>	<b>907</b>	<b>1 275</b>	<b>1 240</b>	<b>1 412</b>	<b>1 634</b>	<b>1 947</b>
6100 Paid solely by business	..	..	0	0	0	0	0	0	0	0
6200 Other	..	..	347	690	907	1 275	1 240	1 412	1 634	1 947

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Comparable statistics for 1990 cannot be shown due to the devaluation of the Nicaraguan cordoba.

Figures for local tax revenues are estimated for 2022 and 2023 as data are not available. Data for social security contributions are preliminary in 2022 and 2023.

Heading 1210: In this edition, this heading includes only revenues from income from economic activities from 2019. Before 2019, it also included revenues from "capital income" and "capital gains and losses" as these items were not recorded separately.

Heading 1300: This heading includes revenues from "capital income" and "capital gains and losses" in this edition from 2019. These items were not recorded separately before 2019; instead, they were combined with "income from economic activities" and reported under heading 1210.

Source: Ministerio de Hacienda y Crédito Público (Ministry of Finance and Public Credit); Centro Interamericano de Administraciones Tributarias (Inter-American Centre of Tax Administrations).

Table 4.22. Panama, details of tax revenue

Million PAB

	1990	2000	2010	2015	2019	2020	2021	2022	2023	2024
<b>Total tax revenue</b>	<b>948</b>	<b>1 942</b>	<b>4 793</b>	<b>7 811</b>	<b>8 782</b>	<b>6 866</b>	<b>7 862</b>	<b>9 141</b>	<b>9 958</b>	<b>9 789</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>217</b>	<b>485</b>	<b>1 317</b>	<b>2 066</b>	<b>2 445</b>	<b>1 880</b>	<b>1 998</b>	<b>2 807</b>	<b>3 352</b>	<b>2 564</b>
1100 Of individuals	140	295	440	799	1 135	965	1 101	1 418	1 722	1 180
1110 On income and profits	140	295	440	799	1 135	965	1 101	1 418	1 722	1 180
Payroll	115	222	353	689	992	838	967	1 268	1 572	1 029
Personal income tax	14	20	35	45	49	32	38	46	49	49
Panama Canal Authority withholding	10	53	52	65	94	94	97	103	101	103
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	66	159	603	851	902	595	582	954	1 231	965
1210 On profits	66	159	603	851	902	595	582	954	1 231	965
Colón Free Zone	5	3	20	36	45	30	41	69	51	52
Corporate income tax	61	155	584	815	857	565	541	884	1 180	913
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	11	31	273	416	407	320	315	435	399	418
Dividends and complimentary tax	11	31	166	265	266	218	210	269	291	311
Capital gains	0	0	107	151	142	102	105	167	108	108
<b>2000 Social security contributions</b>	<b>325</b>	<b>742</b>	<b>1 615</b>	<b>2 770</b>	<b>3 295</b>	<b>2 851</b>	<b>3 325</b>	<b>3 313</b>	<b>3 490</b>	<b>4 136</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	325	742	1 615	2 770	3 295	2 851	3 325	3 313	3 490	4 136
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>36</b>	<b>59</b>	<b>111</b>	<b>138</b>	<b>103</b>	<b>113</b>	<b>131</b>	<b>200</b>	<b>141</b>
Education insurance	..	36	59	111	138	103	113	131	200	141
<b>4000 Taxes on property</b>	<b>32</b>	<b>43</b>	<b>138</b>	<b>199</b>	<b>169</b>	<b>126</b>	<b>180</b>	<b>208</b>	<b>248</b>	<b>176</b>
4100 Recurrent taxes on immovable property	28	34	108	151	134	104	145	160	201	123
4110 Households	28	34	108	151	134	104	145	160	201	123
4120 Others	0	0	0	0	0	0	0	0	0	0
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	3	9	30	48	35	22	35	48	48	52
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	<b>349</b>	<b>608</b>	<b>1 623</b>	<b>2 627</b>	<b>2 705</b>	<b>1 887</b>	<b>2 221</b>	<b>2 655</b>	<b>2 642</b>	<b>2 744</b>
5100 Taxes on production, sale, transfer, etc	332	546	1 473	2 376	2 425	1 661	1 974	2 382	2 352	2 463
5110 General taxes	80	69	766	1 357	1 436	979	1 152	1 424	1 436	1 482
5111 Value added taxes	80	69	766	1 357	1 436	979	1 152	1 424	1 436	1 482
ITBMS on sales	31	69	399	798	954	659	710	880	880	957
ITBMS on imports	49	0	367	559	482	320	442	543	556	525
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	251	477	707	1 019	989	682	822	958	916	981
5121 Excises	0	141	239	496	468	301	368	431	425	454
Petroleum products	..	109	97	157	196	123	151	152	165	156
Beer	..	18	31	48	54	47	47	58	36	55
Cigarette	..	0	0	32	26	20	17	18	14	17
Wine and liquor	..	12	11	15	17	13	15	23	15	22
Soft drinks	..	2	6	7	11	7	6	6	5	5
Automobiles	..	0	0	182	138	69	105	140	157	167
Other excises	..	0	95	53	26	23	27	32	33	31
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	125	298	390	391	319	215	286	323	302	312
5124 Taxes on exports	13	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0

	1990	2000	2010	2015	2019	2020	2021	2022	2023	2024
5126 Taxes on specific services	1	37	78	133	203	166	168	205	189	215
Insurance premiums	0	17	47	46	86	88	80	101	87	104
Cable and telecommunications	0	16	17	39	40	37	36	36	35	35
Gambling	0	0	1	23	50	16	29	42	44	51
Banks, financial institutions and exchange houses	0	2	12	24	26	25	23	26	24	25
Commercial activities and services	1	3	0	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes not included within 5121 to 5127 inclusive	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	15	62	151	251	280	227	247	273	290	281
Other indirect taxes	0	0	36	59	61	42	50	56	62	62
5210 Recurrent taxes	12	58	115	192	219	184	197	216	228	219
5211 Paid by households: motor vehicles	0	7	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	0	5	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	12	46	115	192	219	184	197	216	228	219
Commercial licences	12	19	75	120	126	107	119	125	125	121
Permission to conduct commercial and service activities	0	25	38	69	89	73	75	88	98	94
Permission to conduct industrial activities	0	2	2	3	4	3	3	4	4	4
Others	0	0	0	0	0	0	0	0	0	0
5220 Non-recurrent taxes	4	4	0	0	0	0	0	0	0	0
Building and construction	0	4	..	..	..	..	..	..	..	..
Ship registration	4	0	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	2	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>26</b>	<b>27</b>	<b>41</b>	<b>37</b>	<b>30</b>	<b>20</b>	<b>24</b>	<b>28</b>	<b>26</b>	<b>29</b>
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	26	27	41	37	30	20	24	28	26	29
Stamp duties	17	27	41	37	30	20	24	28	26	29
Others	9	0	0	0	0	0	0	0	0	0

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Tax revenue data are exclusive of fiscal documents ("documentos fiscales") which are considered as wastable tax credits according to the OECD classification described in the Interpretative Guide. Central government tax revenue data for 2023 are preliminary. Local government tax revenues for 2023 and 2024 are estimated.

Heading 2000: Social security contributions include regular and special contributions and professional risks premium collected by the Caja de Seguro Social (CSS).

Heading 3000: In ECLAC data, education insurance is classified as "Other taxes" (6000).

Heading 5126: In CIAT and ECLAC data, tax on banks, financial institutions and exchange houses is classified as a property tax (4000).

Heading 6200: Stamp duties before 2000 include tax on telephone calls and cables which cannot be distinguished due to data availability.

Source: Contraloría General de la República de Panamá (Comptroller General of the Republic of Panama); Ministerio de Economía y Finanzas de Panamá (Ministry of Economy and Finance of Panama); Caja de Seguro Social (Social Security Fund); Centro Interamericano de Administraciones Tributarias (Inter-American Centre of Tax Administrations).

Table 4.23. Paraguay, details of tax revenue

Million PYG

	1990	2000	2010	2015	2019	2020	2021	2022	2023	2024
<b>Total tax revenue</b>	<b>608 021</b>	<b>3 587 451</b>	<b>15 638 531</b>	<b>25 855 185</b>	<b>33 008 733</b>	<b>32 441 314</b>	<b>37 494 171</b>	<b>42 659 531</b>	<b>45 466 039</b>	<b>52 959 300</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>73 726</b>	<b>470 388</b>	<b>2 096 498</b>	<b>3 922 384</b>	<b>6 022 875</b>	<b>6 010 196</b>	<b>6 920 734</b>	<b>8 777 690</b>	<b>8 175 518</b>	<b>10 685 747</b>
1100 Of individuals	..	15 042	31 263	409 238	620 038	536 357	364 990	436 247	457 741	504 849
1110 On income and profits	..	15 042	31 263	409 238	620 038	536 357	364 990	436 247	457 741	504 849
IRAGRO-IMAGRO	..	15 042	30 113	283 401	327 328	277 061	14 567	3 481	2 997	1 036
Personal income tax	..	0	1 150	125 837	292 710	259 296	350 422	432 765	454 744	503 813
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	455 346	2 065 235	3 513 146	5 402 837	5 473 839	6 555 744	8 341 443	7 717 776	10 180 898
1210 On profits	..	455 346	2 065 235	3 513 146	5 402 837	5 473 839	6 555 744	8 341 443	7 717 776	10 180 898
Income tax on small businesses	..	0	9 380	14 563	26 824	28 852	1 907	408	206	124
Single tax	..	4 238	715	5	0	0	0	0	0	0
Single tax on maquiladoras companies	..	0	3 310	10 892	31 201	35 229	53 255	59 535	50 634	49 130
IRACIS	..	451 108	2 051 830	3 487 686	5 344 811	1 302 426	215 069	113 934	111 849	115 985
Business income tax (IRE)	..	0	0	0	0	0	3 239 933	5 288 814	7 007 006	6 240 808
Tax on dividends and income (IDU)	..	0	0	0	0	867 399	996 698	1 160 560	1 314 279	1 729 595
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	73 726	0	0	0	0	0	0	0	0	0
Others	73 726	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>28 882</b>	<b>919 533</b>	<b>3 552 640</b>	<b>7 044 316</b>	<b>8 729 492</b>	<b>8 954 858</b>	<b>10 273 367</b>	<b>11 801 175</b>	<b>12 909 156</b>	<b>13 224 558</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	28 882	919 533	3 552 640	7 044 316	8 729 492	8 954 858	10 273 367	11 801 175	12 909 156	13 224 558
2410 On a payroll basis	28 882	919 533	3 552 640	7 044 316	8 729 492	8 954 858	10 273 367	11 801 175	12 909 156	13 224 558
2420 On an income tax basis	0	0	0	0	0	0	0	0	0	0
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>17 162</b>	<b>71 777</b>	<b>276 119</b>	<b>435 473</b>	<b>443 521</b>	<b>401 222</b>	<b>488 894</b>	<b>541 289</b>	<b>584 604</b>	<b>615 935</b>
4100 Recurrent taxes on immovable property	17 162	0	258 423	405 806	417 177	375 800	457 759	498 239	544 983	577 144
4110 Households	17 162	..	258 423	405 806	417 177	375 800	457 759	498 239	544 983	577 144
Real estate tax	17 162	..	249 697	390 772	378 712	342 625	408 189	447 898	491 060	519 217
Tax on vacant lots	0	..	2 925	4 818	20 985	19 608	25 876	26 471	27 815	29 834
Large estate and land tax	0	..	5 801	10 216	17 480	13 566	23 694	23 871	26 108	28 094
4120 Others	0	..	0	0	0	0	0	0	0	0
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	71 777	15 955	29 601	24 912	24 857	30 556	41 869	38 340	38 010
Real estate transfer tax	..	0	11 766	22 406	17 216	13 595	21 025	32 576	28 102	28 289
Municipal Seal and Stamp Paper Tax	..	0	3 857	6 912	7 346	11 205	9 466	9 064	8 904	9 483
Registration and stamp duties	..	71 777	332	282	350	57	65	229	1 335	238
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	1 742	66	1 432	565	579	1 181	1 281	780
<b>5000 Taxes on goods and services</b>	<b>438 444</b>	<b>2 080 878</b>	<b>9 462 461</b>	<b>14 279 329</b>	<b>17 610 929</b>	<b>16 929 091</b>	<b>19 548 577</b>	<b>21 287 297</b>	<b>23 508 408</b>	<b>27 638 343</b>
5100 Taxes on production, sale, transfer, etc	438 444	2 080 878	9 245 877	13 860 634	17 230 758	16 557 669	19 123 598	20 838 938	23 023 740	27 096 713
5110 General taxes	0	1 150 496	5 991 694	9 768 800	11 794 402	11 787 033	13 705 814	15 142 895	17 037 941	19 598 491
5111 Value added taxes	0	1 150 496	5 991 694	9 768 800	11 794 402	11 787 033	13 705 814	15 142 895	17 037 941	19 598 491
5112 Sales tax	..	0	0	0	0	0	0	0	0	0
5113 Other	..	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	438 444	930 382	3 254 183	4 091 834	5 436 356	4 770 635	5 417 784	5 696 043	5 985 799	7 498 222
5121 Excises	300 219	456 561	1 710 531	2 404 222	2 992 813	2 773 235	2 989 115	2 832 744	2 974 981	3 780 562
Fuels	41 087	316 694	1 126 143	1 775 479	2 084 712	2 032 124	2 301 115	2 015 230	2 080 065	2 682 380
Other excises	259 132	136 194	537 887	616 342	886 475	724 578	664 820	785 758	865 009	1 062 849
Animal health and quality service	0	3 673	46 501	12 401	13 875	16 533	23 163	31 755	29 907	35 333
Livestock trade	0	0	0	0	7 751	0	17	0	0	0
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	138 225	473 821	1 524 252	1 659 535	2 420 302	1 984 697	2 409 292	2 840 257	2 984 368	3 689 031
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0

	1990	2000	2010	2015	2019	2020	2021	2022	2023	2024
5126 Taxes on specific services	0	0	19 401	28 076	23 241	12 704	19 377	23 041	26 450	28 629
Advertising	..	..	5 249	7 428	6 741	6 384	7 979	8 281	9 542	11 178
Public transport	..	..	4 363	4 297	3 420	1 255	2 079	1 896	2 728	1 738
Gambling	..	..	16	4 654	6 617	2 666	4 006	6 787	8 173	9 998
Advertising and gambling	..	..	8 884	9 357	4 447	1 317	2 502	3 723	3 519	2 977
Other taxes on specific services	..	..	888	2 341	2 017	1 082	2 810	2 354	2 489	2 738
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes not included within 5121 to 5127 inclusive	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	0	0	216 347	395 856	379 208	370 331	423 107	447 151	483 312	539 664
5210 Recurrent taxes	..	..	183 622	329 518	329 087	334 724	365 717	388 958	418 103	454 443
5211 Paid by households: motor vehicles	..	..	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	..	..	52 365	94 393	109 402	103 274	116 044	118 598	123 942	128 429
Motor vehicle licences	..	..	52 365	94 393	109 402	103 274	116 044	118 598	123 942	128 429
5213 Paid in respect of other goods	..	..	131 257	235 125	219 685	231 450	249 673	270 361	294 161	326 014
Licencing fees	..	..	126 965	229 686	214 555	225 717	245 516	264 129	287 160	317 368
slaughter tax	..	..	4 271	5 074	4 990	5 585	3 958	5 886	6 329	8 635
Tax to the owners of animals	..	..	21	365	140	148	199	345	672	11
5220 Non-recurrent taxes	..	..	32 725	66 338	50 121	35 607	57 390	58 193	65 208	85 221
Tax on construction	..	..	31 696	65 403	49 375	34 930	56 728	57 466	64 704	84 694
Luxury automobile tax	..	..	91	54	0	0	0	0	0	0
Trademarks registration	..	..	938	881	746	677	662	727	504	527
5300 Unallocable between 5100 and 5200	0	0	237	22 838	962	1 092	1 872	1 208	1 356	1 967
<b>6000 Other taxes</b>	<b>49 807</b>	<b>44 875</b>	<b>250 812</b>	<b>173 684</b>	<b>201 917</b>	<b>145 946</b>	<b>262 599</b>	<b>252 081</b>	<b>288 352</b>	<b>794 718</b>
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	49 807	44 875	250 812	173 684	201 917	145 946	262 599	252 081	288 352	794 718
Taxes replaced	0	0	0	0	0	0	0	0	0	0
Other	49 807	44 875	250 812	173 684	201 917	145 946	262 599	252 081	288 352	794 718

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

The figures for years before 2006 exclude local government tax revenues as the data are not available. This affects data in categories 4000, 5000 and 6000.

Heading 2000: Social security contributions before 1999 do not include social security contributions collected by decentralised institutions as the data are not available.

Source: Subsecretaría de Estado de Tributación, Ministerio de Hacienda del Paraguay (Tax Undersecretary, Ministry of Finance of Paraguay); Centro Interamericano de Administraciones Tributarias (Inter-American Centre of Tax Administrations).

Table 4.24. Peru, details of tax revenue

Million PEN

	1990	2000	2010	2015	2019	2020	2021	2022	2023	2024
<b>Total tax revenue</b>	<b>601</b>	<b>26 526</b>	<b>73 779</b>	<b>105 280</b>	<b>128 439</b>	<b>109 801</b>	<b>158 034</b>	<b>178 712</b>	<b>169 562</b>	<b>179 930</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>37</b>	<b>5 078</b>	<b>25 530</b>	<b>34 075</b>	<b>42 986</b>	<b>36 526</b>	<b>55 185</b>	<b>69 141</b>	<b>61 638</b>	<b>64 805</b>
1100 Of individuals	3	2 117	6 518	11 137	14 744	13 182	16 765	18 325	17 875	19 601
First category	..	167	160	443	624	503	616	679	736	845
Second category	..	7	869	1 287	2 412	1 767	3 835	3 605	3 244	3 904
Fourth category	..	234	521	783	1 023	1 002	1 328	1 410	1 329	1 360
Fifth category	..	1 641	4 735	8 044	9 760	9 178	10 237	11 600	11 844	12 693
Income Tax Adjustments	..	68	233	581	926	733	749	1 030	722	798
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	32	2 526	17 773	20 569	25 681	19 756	35 488	48 448	41 153	41 534
1210 On profits	32	2 526	17 773	20 569	25 681	19 756	35 488	48 448	41 153	41 534
Third category	..	2 023	14 652	16 817	17 679	13 804	22 786	29 821	28 176	28 591
Income tax on mining	..	0	0	208	545	430	1 802	1 608	1 233	1 465
Income tax special regime	..	47	118	310	354	271	406	458	458	504
Other incomes corporate	..	18	148	167	1 666	1 388	2 206	2 571	2 516	3 051
Income Tax Adjustments	..	438	2 856	3 066	5 438	3 863	8 291	13 992	8 770	7 924
Income tax on mining refunds	..	0	0	0	0	0	- 1	- 2	0	0
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	1	436	1 239	2 369	2 560	3 588	2 932	2 368	2 611	3 671
Income tax on non-residents	1	487	1 511	3 248	4 135	5 658	4 425	4 755	5 014	6 061
Income tax refunds	0	- 51	- 272	- 879	- 1 575	- 2 071	- 1 493	- 2 387	- 2 404	- 2 390
<b>2000 Social security contributions</b>	<b>50</b>	<b>3 185</b>	<b>7 929</b>	<b>12 681</b>	<b>15 453</b>	<b>14 680</b>	<b>16 407</b>	<b>17 877</b>	<b>18 883</b>	<b>20 224</b>
2100 Employees	..	566	2 433	3 451	4 137	3 864	4 193	4 471	4 480	4 761
2110 On a payroll basis	..	566	1 665	3 314	3 959	3 681	3 988	4 121	4 227	4 495
2120 On an income tax basis	..	0	768	137	179	182	206	350	253	266
Solidarity contribution for pension plan	..	..	768	137	179	182	206	350	253	266
2200 Employers	..	2 515	5 454	9 170	11 245	10 767	12 166	13 353	14 344	15 400
2210 On a payroll basis	..	2 432	5 216	8 926	10 883	10 344	11 680	12 795	13 825	14 952
2220 On an income tax basis	..	83	238	244	362	423	486	558	519	449
2300 Self-employed or non-employed	..	95	42	60	70	49	48	54	59	62
2310 On a payroll basis	..	0	0	0	0	0	0	0	0	0
2320 On an income tax basis	..	95	42	60	70	49	48	54	59	62
2400 Unallocable between 2100, 2200 and 2300	50	9	0	0	0	0	0	0	0	0
2410 On a payroll basis	50	9	0	0	..	..	..	..	..	..
2420 On an income tax basis	0	0	0	0	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>1 149</b>	<b>57</b>	<b>92</b>	<b>99</b>	<b>96</b>	<b>101</b>	<b>113</b>	<b>115</b>	<b>126</b>
Extraordinary solidarity tax (IES)	..	1 151	3	5	0	1	0	2	2	1
IES refunds	..	- 2	- 2	- 1	- 3	0	0	- 0	- 1	- 0
Contributions to SENATI	..	0	56	88	102	96	100	111	114	125
<b>4000 Taxes on property</b>	<b>99</b>	<b>323</b>	<b>3 833</b>	<b>5 360</b>	<b>7 146</b>	<b>5 942</b>	<b>7 659</b>	<b>8 376</b>	<b>9 128</b>	<b>9 592</b>
4100 Recurrent taxes on immovable property	0	298	727	1 463	2 026	1 749	2 266	2 391	2 711	2 930
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	1 601	2 931	4 082	3 523	4 393	4 816	5 302	5 379
4210 Individual	..	..	0	0	0	0	0	0	0	0
4220 Corporate	..	..	1 601	2 931	4 082	3 523	4 393	4 816	5 302	5 379
Temporary Net Assets Tax (ITAN)	..	..	1 788	3 697	5 176	4 764	5 926	6 302	6 692	6 731
Temporary Net Assets Tax (ITAN) refunds	..	..	- 186	- 766	- 1 094	- 1 241	- 1 533	- 1 485	- 1 390	- 1 352
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	38	25	1 504	966	1 037	669	1 000	1 169	1 115	1 283
Financial transactions tax	0	0	944	161	224	207	271	309	311	350
Real estate transfer tax	0	25	560	805	813	463	728	861	804	933
Tax Law Decree 519	38	0	0	0	0	0	0	0	0	0
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	61	0	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	<b>407</b>	<b>16 045</b>	<b>35 330</b>	<b>50 199</b>	<b>59 446</b>	<b>50 457</b>	<b>73 221</b>	<b>79 632</b>	<b>76 345</b>	<b>80 504</b>
5100 Taxes on production, sale, transfer, etc	407	16 020	35 175	49 917	59 144	50 216	72 938	79 308	75 998	80 086
5110 General taxes	109	9 646	29 094	42 612	49 197	42 375	62 780	68 418	65 093	69 562
5111 Value added taxes	109	9 646	29 094	42 612	49 197	42 375	62 780	68 418	65 093	69 562
VAT (internal)	69	6 992	19 629	30 410	37 892	32 708	42 608	47 375	48 052	51 648
VAT (imports)	41	4 961	15 908	21 259	25 613	22 671	35 490	40 930	35 393	36 768
VAT refunds	0	- 2 307	- 6 442	- 9 056	- 14 307	- 13 004	- 15 318	- 19 887	- 18 351	- 18 855
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0

	1990	2000	2010	2015	2019	2020	2021	2022	2023	2024
5120 Taxes on specific goods and services	297	6 374	6 081	7 304	9 947	7 841	10 158	10 890	10 905	10 524
5121 Excises	232	3 518	4 875	5 796	8 672	7 238	9 575	9 773	9 921	9 504
Fuels	151	2 145	2 410	2 211	3 212	2 970	3 648	3 000	3 464	3 215
Gasoline sales tax	3	97	210	332	456	316	548	799	678	680
Other excises	78	1 304	2 258	3 284	5 005	3 951	5 490	6 026	5 864	5 698
Excise tax refunds	0	- 28	- 4	- 31	- 4	- 5	- 119	- 58	- 90	- 94
Plastic Bag Consumption Tax	0	0	0	0	4	7	7	7	6	4
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	64	2 741	779	871	504	398	299	576	388	382
Customs duties	64	2 960	1 803	1 775	1 424	1 159	1 465	1 806	1 547	1 558
Customs duties refunds	0	- 219	- 1 024	- 903	- 920	- 760	- 1 166	- 1 231	- 1 159	- 1 176
5124 Taxes on exports	2	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	0	115	427	637	771	205	284	542	597	638
Casinos and slot machines	..	97	297	446	497	126	191	324	337	351
Tourism tax	..	0	105	144	211	65	76	176	202	237
Municipal taxes on services	..	18	25	47	63	14	17	41	57	51
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes not included within 5121 to 5127 inclusive	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	0	25	154	282	302	241	284	323	347	417
5210 Recurrent taxes	..	25	154	282	302	241	284	323	347	417
5211 Paid by households: motor vehicles	..	25	154	282	302	241	284	323	347	417
5212 Paid by others: motor vehicles	..	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	..	0	0	0	0	0	0	0	0	0
5220 Non-recurrent taxes	..	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>9</b>	<b>745</b>	<b>1 100</b>	<b>2 873</b>	<b>3 309</b>	<b>2 100</b>	<b>5 461</b>	<b>3 573</b>	<b>3 454</b>	<b>4 680</b>
6100 Paid solely by business	0	84	108	179	135	93	109	114	115	119
Single simplified regime	..	84	108	179	135	93	109	114	115	119
University Development Fund	..	0	0	0	0	0	0	0	0	0
6200 Other	9	662	993	2 694	3 174	2 006	5 353	3 459	3 339	4 561
Tax instalment payments	9	543	740	941	1 853	1 186	4 450	2 328	2 373	2 947
Other taxes	0	133	254	1 771	1 340	828	984	1 220	1 128	1 674
Other tax refunds	0	- 14	- 2	- 17	- 18	- 8	- 81	- 89	- 162	- 60

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

The figures for years up to 2000 exclude local government tax revenues as the data are not available.

Heading 2000: All contributions pertaining to pensions are only made by employees and contributions to healthcare are made by employers. The exceptions are special regimes which apply to self-employed and are levied on an income basis.

Heading 6200: "Other tax refunds" excludes "Income tax on mining refunds" and "Temporary Net Assets Tax (ITAN) refunds" in this edition as they are reported separately under headings 1210 and 4220 respectively.

Source: Superintendencia Nacional de Aduanas y de Administración Tributaria (National Superintendence of Customs and Tax Administration - SUNAT); Banco de la Nación (Bank of the Nation); Ministerio de Economía y Finanzas (Ministry of Economy and Finance); Servicio Nacional de Adiestramiento en Trabajo Industrial (National Industrial Work Training Service).

Table 4.25. Saint Lucia, details of tax revenue

Million XCD

	1990	2000	2010	2015	2019	2020	2021	2022	2023	2024
<b>Total tax revenue</b>	..	480	828	1 045	1 180	923	1 046	1 274	1 384	1 479
<b>1000 Taxes on income, profits and capital gains</b>	..	137	224	242	258	228	226	283	325	325
1100 Of individuals	..	49	83	105	134	115	130	153	152	151
1110 On income and profits	..	49	83	105	134	115	130	153	152	151
Personal income tax	..	49	83	105	116	99	112	131	125	125
Arrears on personal income tax	..	0	0	0	18	16	18	22	28	26
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	63	95	78	111	97	84	114	154	148
1210 On profits	..	63	95	78	111	97	84	114	154	148
Corporate income tax	..	63	95	78	93	81	67	94	130	126
Arrears on corporate income tax	..	0	0	0	18	16	17	20	24	22
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	26	46	58	13	17	12	16	19	25
Withholdings	..	7	14	25	16	20	18	21	25	21
Arrears	..	25	42	44	7	5	4	5	3	14
Tax Refunds	..	-6	-10	-10	-9	-8	-10	-10	-9	-10
<b>2000 Social security contributions</b>	..	48	92	111	127	118	128	152	158	164
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	1	1	1	1	1	1	1	2
2310 On a payroll basis	..	..	1	1	1	1	1	1	1	2
2320 On an income tax basis	..	..	0	0	0	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	..	48	91	110	126	117	126	150	156	162
2410 On a payroll basis	..	48	91	110	126	117	126	150	156	162
2420 On an income tax basis	..	0	0	0	0	0	0	0	0	0
<b>3000 Taxes on payroll and workforce</b>	..	0	0	0	0	0	0	0	0	0
<b>4000 Taxes on property</b>	..	11	19	23	25	20	31	36	37	37
4100 Recurrent taxes on immovable property	..	2	3	11	8	7	8	12	10	12
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	9	16	12	18	13	23	24	27	26
4500 Non-recurrent taxes	..	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	..	284	493	670	770	555	661	803	864	954
5100 Taxes on production, sale, transfer, etc	..	277	467	642	742	548	654	797	854	943
5110 General taxes	..	101	119	347	339	241	306	396	398	426
5111 Value added taxes	..	0	0	346	339	241	306	382	398	426
VAT (domestic)	..	..	..	184	184	..	..	..	..	..
VAT (imports)	..	..	..	163	156	..	..	..	..	..
5112 Sales tax	..	101	119	0	0	0	0	14	0	0
Consumption tax (domestic)	..	11	6	0	..	0	..	0	..	0
Consumption tax (Imports)	..	90	114	0	..	0	..	14	..	0
5113 Other	..	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	..	176	348	295	402	306	348	401	456	517
5121 Excises	..	34	85	92	140	121	111	101	145	159
Excise tax (domestic)	..	28	14	4	5	3	3	4	4	5
Excise tax (imports)	..	0	68	74	114	99	88	76	119	130
Fuel Surcharge	..	3	4	15	21	18	20	21	21	24
Surcharge on international calls	..	4	0	0	0	0	0	0	0	0
5122 Profits of fiscal monopolies	..	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	..	108	187	179	205	160	203	241	253	288
Import Duty	..	64	101	106	122	92	116	138	148	162
Thruput Charge	..	1	6	3	4	4	4	1	1	2
Service Charge (imports) and security charges	..	33	64	70	80	65	83	103	104	118
Environmental Levy	..	9	16	0	0	0	0	0	0	5
5124 Taxes on exports	..	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	..	0	0	0	0	0	0	0	0	0

	1990	2000	2010	2015	2019	2020	2021	2022	2023	2024
5126 Taxes on specific services	..	34	76	24	57	25	35	59	58	70
Hotel occupancy tax	..	23	34	1	1	0	0	1	0	0
Insurance premium tax	..	4	7	8	10	10	10	11	13	15
Cellular tax	..	0	18	0	0	0	0	0	0	0
Passenger facility fee	..	0	5	4	3	1	1	4	4	4
Travel tax	..	3	4	4	4	1	1	6	7	5
Airport tax	..	5	9	7	39	13	22	37	34	46
5127 Other taxes on internat. trade and transactions	..	0	0	0	0	0	0	0	0	0
5128 Other taxes not included within 5121 to 5127 inclusive	..	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	..	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	..	7	26	29	28	8	7	6	10	11
5210 Recurrent taxes	..	7	26	29	28	8	7	6	10	11
5211 Paid by households: motor vehicles	..	0	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	..	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	..	7	26	29	28	8	7	6	10	11
5220 Non-recurrent taxes	..	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	..	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: Year ending 31st March. For example, the data for 2024 represent April 2023 to March 2025.

The data are on a cash basis.

The figures do not include local tax revenues because data are not available. Central government tax revenue data in 2023 are government revised estimates.

Heading 2000: Social security contributions follow financial year from July to June, instead of April to March. For example, social security contributions in 2024 are between 1st July 2023 and 30th June 2024. Data are estimated for 2021-24.

Heading 5123: Data for security charge are not available after 2019.

Heading 5213: Data from 2020 include some of the licences and fees under taxes on use of goods and permissions in Estimates of Revenue and Expenditure from the Department of Finance.

Source: The Central Statistical Office of Saint Lucia; Department of Finance of Saint Lucia; National Insurance Corporation of Saint Lucia.

Table 4.26. Suriname, details of tax revenue

Million HNL

	1990	2000	2010	2015	2019	2020	2021	2022	2023	2024
<b>Total tax revenue</b>				2 714	4 781	4 951	11 388	15 852	24 442	29 013
<b>1000 Taxes on income, profits and capital gains</b>				1 076	2 385	2 695	7 497	10 190	13 321	13 380
1100 Of individuals				658	1 432	1 122	2 367	3 198	5 293	4 746
1110 On income and profits				658	1 432	1 122	2 367	3 198	5 293	4 746
Wage tax, mining				85	339	327	758	1 214	2 189	2 049
Wage tax, non-mining				573	1 093	795	1 609	1 984	3 104	2 696
1120 On capital gains										
1200 Corporate				320	948	1 565	5 127	6 227	7 116	7 688
1210 On profits				320	948	1 565	5 127	6 227	7 116	7 688
Corporate tax, mining				14	565	1 117	3 744	5 446	4 579	4 911
Corporate tax, non-mining				306	383	448	1 383	781	2 536	2 778
1220 On capital gains of corporates										
1300 Unallocable between 1100 and 1200				97	6	8	3	766	912	947
Withholding taxes									34	21
Dividend tax				97	6	8	3	766	878	926
<b>2000 Social security contributions</b>									732	937
AOV (Old age contribution)									732	937
2100 Employees										
2110 On a payroll basis										
2120 On an income tax basis										
2200 Employers										
2210 On a payroll basis										
2220 On an income tax basis										
2300 Self-employed or non-employed										
2310 On a payroll basis										
2320 On an income tax basis										
2400 Unallocable between 2100, 2200 and 2300										
2410 On a payroll basis										
2420 On an income tax basis										
<b>3000 Taxes on payroll and workforce</b>				0	0	0	0	0	0	0
<b>4000 Taxes on property</b>				11	5	9	8	11	8	13
4100 Recurrent taxes on immovable property				6	3	3	5	7	3	3
Rental value Tax				6	3	3	5	7	3	3
4110 Households										
4120 Others										
4200 Recurrent taxes on net wealth				5	2	6	3	4	5	10
4210 Individual				5	2	6	3	4	5	10
Wealth tax (inheritance, property tax)				5	2	6	3	4	5	10
4220 Corporate										
4300 Estate, inheritance and gift taxes				0	0	0	0	0	0	0
4310 Estate and inheritance taxes										
4320 Gift taxes										
4400 Taxes on financial and capital transactions				0	0	0	0	0	0	0
4500 Other non-recurrent taxes on property				0	0	0	0	0	0	0
4510 On net wealth										
4520 Other non-recurrent taxes										
4600 Other recurrent taxes on property				0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>				1 627	2 392	2 247	3 883	5 651	10 325	14 539
5100 Taxes on production, sale, transfer, etc				1 627	2 392	2 247	3 883	5 651	10 325	14 539
5110 General taxes on goods and services				445	846	584	1 541	2 487	5 013	6 146
5111 Value added taxes									4 390	6 117
Value Added Tax (VAT)									4 390	6 117
5112 Sales tax				445	846	584	1 541	2 487	623	29
Sales tax				445	846	584	1 541	2 487	623	29
5113 Other										
5120 Taxes on specific goods and services				1 182	1 546	1 663	2 343	3 164	5 312	8 393
5121 Excises				748	618	745	709	636	1 254	2 924
Excise on alcohol free drinks				24	51	49	111	132	206	230
Excise on alcohol				23	62	55	108	143	86	161
Excise on beer				30	68	59	127	185	175	247
Excise on tobacco and cigarettes				93	79	68	99	165	244	210
Fuel tax				577	358	514	263	12	542	2 076
5122 Profits of fiscal monopolies										
5123 Customs and import duties				382	791	760	1 407	2 126	3 513	4 883
Import duties				356	756	715	1 330	1 979	3 274	4 659
Statistical fees				25	35	45	77	147	239	224
5124 Taxes on exports				16	93	137	222	370	470	498
Wood export tax				16	93	137	222	370	470	498
5125 Taxes on investment goods										

	1990	2000	2010	2015	2019	2020	2021	2022	2023	2024
5126 Taxes on specific services				36	45	20	4	32	75	87
Casino tax				29	33	16	2	20	55	62
Lottery Tax				3	4	3	2	4	7	10
Public entertainment tax				4	7	1	0	9	13	16
5127 Other taxes on internat. trade and transactions				0	0	0	0	0	0	0
5128 Other taxes not included within 5121 to 5127 inclusive				0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120				0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities				0	0	0	0	0	0	0
5210 Recurrent taxes										
5211 Paid by households: motor vehicles										
5212 Paid by others: motor vehicles										
5213 Paid in respect of other goods										
5220 Non-recurrent taxes										
5300 Unallocable between 5100 and 5200										
<b>6000 Other taxes</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>56</b>	<b>144</b>
6100 Paid solely by business										
6200 Other									56	144
Other taxes (algemeen/tussenrek)									56	144

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Source: Ministry of Finance and Planning.

Table 4.27. Trinidad and Tobago, details of tax revenue

Million TTD

	1990	2000	2010	2015	2019	2020	2021	2022	2023	2024
<b>Total tax revenue</b>	<b>4 923</b>	<b>10 953</b>	<b>39 720</b>	<b>46 559</b>	<b>38 417</b>	<b>31 258</b>	<b>34 745</b>	<b>47 956</b>	<b>46 704</b>	<b>42 550</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>2 595</b>	<b>6 224</b>	<b>27 213</b>	<b>29 628</b>	<b>22 391</b>	<b>15 332</b>	<b>17 206</b>	<b>32 666</b>	<b>29 668</b>	<b>22 570</b>
1100 Of individuals	669	2 325	4 674	7 752	7 215	6 209	5 816	5 811	6 054	6 489
1110 On income and profits	669	2 325	4 674	7 752	7 215	6 209	5 816	5 811	6 054	6 489
Health surcharge	92	149	185	264	191	170	166	180	170	177
Insurance surrender tax	6	7	22	42	65	59	65	80	66	61
Individuals (Ch. 75:01)	571	2 169	4 467	7 445	6 960	5 980	5 585	5 551	5 818	6 250
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	1 856	3 704	21 659	20 810	13 816	8 186	10 384	25 817	21 995	14 940
1210 On profits	1 856	3 704	21 659	20 810	13 816	8 186	10 384	25 817	21 995	14 940
Oil companies	1 439	2 441	13 834	10 513	3 755	1 762	3 104	11 462	10 171	5 867
Other companies	383	1 041	6 630	9 481	8 694	5 641	6 292	11 768	9 587	7 622
Business levy	0	65	206	215	649	571	650	642	763	768
National recovery impost	34	0	0	0	0	0	0	0	0	0
Unemployment Fund	0	157	989	601	718	211	339	1 945	1 474	683
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	70	195	881	1 067	1 360	938	1 005	1 038	1 619	1 142
<b>2000 Social security contributions</b>	<b>183</b>	<b>702</b>	<b>2 645</b>	<b>4 261</b>	<b>4 706</b>	<b>4 686</b>	<b>4 510</b>	<b>4 530</b>	<b>4 808</b>	<b>4 749</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	183	702	2 645	4 261	4 706	4 686	4 510	4 530	4 808	4 749
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>90</b>	<b>175</b>	<b>194</b>	<b>406</b>	<b>405</b>	<b>260</b>	<b>289</b>	<b>345</b>	<b>291</b>	<b>444</b>
4100 Recurrent taxes on immovable property	39	64	22	3	50	2	2	2	1	100
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	1	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	1	..	..	..	..	..	..	..	..	..
4320 Gift taxes	0	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	49	111	172	403	356	258	287	342	290	343
Stamp duties	49	111	172	403	356	258	287	342	290	343
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	<b>2 055</b>	<b>3 852</b>	<b>9 667</b>	<b>12 264</b>	<b>10 915</b>	<b>10 980</b>	<b>12 740</b>	<b>10 416</b>	<b>11 938</b>	<b>14 787</b>
5100 Taxes on production, sale, transfer, etc	1 973	3 603	9 282	11 678	10 612	10 752	12 480	10 143	11 637	14 556
5110 General taxes	980	1 890	6 358	7 569	6 836	7 417	9 173	6 437	7 788	10 498
5111 Value added taxes	927	1 890	6 032	7 223	5 848	6 682	8 296	5 097	6 613	9 460
5112 Sales tax	54	0	0	0	0	0	0	0	0	0
5113 Other	0	0	325	346	988	734	877	1 340	1 175	1 038
Green Fund	..	..	325	346	957	689	811	1 284	1 117	975
Tax on online purchases	..	..	0	0	31	46	66	56	58	63
5120 Taxes on specific goods and services	993	1 713	2 924	4 108	3 777	3 336	3 307	3 707	3 849	4 058
5121 Excises	481	801	708	703	680	703	707	755	710	733
Alcohol products	..	..	156	154	187	205	209	225	196	188
Beer	..	..	202	189	173	197	208	220	229	236
Petroleum products	..	..	105	88	23	6	0	0	0	0
Cigarette products	..	..	243	243	262	274	288	307	283	306
Malt beverages	..	..	2	29	35	21	2	3	2	2
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	260	748	1 905	3 014	2 672	2 301	2 287	2 608	2 740	2 785
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0

	1990	2000	2010	2015	2019	2020	2021	2022	2023	2024
5126 Taxes on specific services	49	163	311	391	425	331	313	343	399	540
Insurance premium tax	0	56	167	191	180	159	175	177	180	204
Transaction tax on financial services	0	23	53	75	103	92	90	103	115	116
Hotel room tax	0	23	46	64	55	34	20	34	54	56
Betting and entertainment taxes	4	17	12	0	0	0	0	0	0	0
Other taxes on goods and services	45	44	33	61	86	46	27	30	50	163
5127 Other taxes on internat. trade and transactions	202	0	1	0	0	0	0	0	0	0
5128 Other taxes not included within 5121 to 5127 inclusive	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	81	249	386	586	303	228	260	272	301	232
5210 Recurrent taxes	81	249	386	586	303	228	260	272	301	232
Motor vehicle taxes and duties	76	239	375	575	291	221	251	260	290	221
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	5	10	10	11	12	7	9	12	11	10
Liquor and miscellaneous business licence fees	5	10	10	11	12	7	9	12	11	10
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: Fiscal year ending on 30th September. For example, the data for 2024 represent October 2023 to September 2024.

The data are on a cash basis.

The figures exclude local government tax revenues as the data are not available.

Heading 1100: Income taxes on individuals include "Individuals (Ch. 75:01)" and lottery winnings tax.

Heading 2000: Social security contributions follow financial year from July to June, instead of October to September. For example, social security contributions in 2024 are between 1st July 2023 and 30th June 2024. The figures include total contribution income of National Insurance Board minus refunds. A small amount of voluntary contributions have been identified and removed from the figures since 2013.

Heading 5126: Other taxes on goods and services under heading 5126 include mainly club gaming tax which is charged on all gambling tables and other gambling devices from a licenced gambling operator.

Source: Ministry of Finance; the National Insurance Board.

Table 4.28. Uruguay, details of tax revenue

Million UYU

	1990	2000	2010	2015	2019	2020	2021	2022	2023	2024
<b>Total tax revenue</b>	<b>2 399</b>	<b>64 183</b>	<b>212 907</b>	<b>398 274</b>	<b>573 865</b>	<b>600 943</b>	<b>685 878</b>	<b>780 297</b>	<b>823 617</b>	<b>887 203</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>114</b>	<b>8 698</b>	<b>42 583</b>	<b>84 141</b>	<b>149 920</b>	<b>159 783</b>	<b>178 797</b>	<b>207 294</b>	<b>217 293</b>	<b>225 943</b>
1100 Of individuals	0	3 597	19 148	45 451	85 847	91 819	98 825	113 351	121 171	126 196
Personal income tax (IRP)	..	3 597	0	0	0	0	0	0	0	0
1110 On income and profits	..	..	16 790	39 613	75 944	80 407	84 910	96 142	103 172	107 318
IRPF second category	..	..	14 643	34 881	67 254	70 295	74 209	84 803	92 152	98 093
Social security assistance	..	..	2 651	6 576	12 336	14 198	15 355	16 315	16 648	16 697
Personal income tax refunds	..	..	- 504	- 1 844	- 3 646	- 4 086	- 4 653	- 4 977	- 5 627	- 7 472
1120 On capital gains	..	..	2 358	5 838	9 903	11 412	13 915	17 209	17 999	18 878
IRPF first category	..	..	2 358	5 838	9 903	11 412	13 915	17 209	17 999	18 878
1200 Corporate	114	5 102	21 772	34 814	58 071	61 487	71 500	82 729	83 530	85 911
1210 On profits	114	5 102	21 772	34 814	58 071	61 487	71 500	82 729	83 530	85 911
Income tax for economic activities (IRAE)	0	0	21 437	34 720	58 071	61 487	71 500	82 729	83 530	85 911
Industry and commerce income tax (IRIC)	97	5 096	333	94	0	0	0	0	0	0
Agricultural income tax (IRA)	10	3	2	0	0	0	0	0	0	0
Tax on agricultural activities (IMAGRO)	7	3	0	0	0	0	0	0	0	0
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	1 662	3 875	6 002	6 477	8 472	11 214	12 592	13 836
Non-resident income tax (IRNR)	..	..	1 662	3 875	6 002	6 477	8 472	11 214	12 592	13 836
<b>2000 Social security contributions</b>	<b>717</b>	<b>17 679</b>	<b>49 742</b>	<b>109 282</b>	<b>151 813</b>	<b>150 796</b>	<b>166 527</b>	<b>196 455</b>	<b>218 426</b>	<b>240 759</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	717	17 679	49 742	109 282	151 813	150 796	166 527	196 455	218 426	240 759
2410 On a payroll basis	717	17 679	49 742	109 282	151 813	150 796	166 527	196 455	218 426	240 759
2420 On an income tax basis	0	0	0	0	0	0	0	0	0	0
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>213</b>	<b>5 508</b>	<b>18 965</b>	<b>32 422</b>	<b>44 178</b>	<b>46 785</b>	<b>52 387</b>	<b>60 024</b>	<b>65 448</b>	<b>67 934</b>
4100 Recurrent taxes on immovable property	87	3 248	8 140	14 884	21 056	22 672	24 921	27 927	31 134	32 569
Primary education tax	0	378	1 064	2 386	3 271	3 474	3 822	4 224	4 664	5 050
Farm property tax	0	155	189	886	750	941	968	1 127	1 031	1 039
Property tax surcharge	0	0	0	503	471	610	562	601	537	472
Primary education tax refunds	0	0	0	0	- 2	- 1	- 1	- 2	- 1	- 2
Other property taxes	87	2 715	6 887	11 109	16 567	17 649	19 570	21 976	24 903	26 011
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	94	1 769	8 760	14 776	19 717	20 335	22 357	25 740	28 577	29 409
4210 Individual	64	108	382	606	707	676	579	519	437	360
4220 Corporate	30	1 661	8 378	14 170	19 010	19 659	21 778	25 221	28 140	29 049
Corporate wealth tax	28	1 507	8 165	14 167	19 010	19 659	21 778	25 221	28 140	29 049
Tax on financial investment companies (ISAFI)	1	154	213	3	0	1	0	0	0	0
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	31	476	1 740	2 241	2 841	3 193	4 341	5 307	4 985	5 185
Property transfer tax (ITP)	11	372	1 347	1 601	1 859	2 120	2 866	3 553	3 641	3 810
Tax on transfer of rights over athletes	0	0	3	0	0	0	0	0	0	0
Auction tax	20	104	390	639	982	1 073	1 475	1 754	1 344	1 375
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	1	15	326	522	564	585	768	1 050	751	770
Corporation control tax (ICOSA)	1	15	325	522	564	585	768	1 050	751	770
Financial system control tax (ICOSIFI)	0	0	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	<b>1 358</b>	<b>32 139</b>	<b>100 282</b>	<b>170 279</b>	<b>224 394</b>	<b>239 924</b>	<b>284 206</b>	<b>311 195</b>	<b>316 632</b>	<b>346 242</b>
5100 Taxes on production, sale, transfer, etc	1 301	29 562	96 494	162 739	212 218	227 247	269 210	294 123	298 172	326 825
5110 General taxes	660	18 009	69 951	114 627	145 846	157 644	184 834	199 428	206 033	225 545
5111 Value added taxes	660	17 995	69 921	114 627	145 846	157 644	184 834	199 428	206 033	225 545
5112 Sales tax	1	14	30	0	0	0	0	0	0	0
Social security financing tax (COFIS)	0	0	30	..	..	..	..	..	..	..
Other sales taxes	1	14	0	..	..	..	..	..	..	..
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	641	11 553	26 543	48 111	66 372	69 604	84 376	94 695	92 139	101 280

	1990	2000	2010	2015	2019	2020	2021	2022	2023	2024
5121 Excises	393	7 896	17 300	31 197	42 183	44 212	51 646	58 274	57 773	62 337
Fuels	203	4 067	6 551	14 096	20 094	22 157	23 720	18 047	17 822	20 170
Tobacco products	80	1 741	4 236	5 778	7 703	7 944	8 303	8 640	8 775	8 572
Motor vehicles	20	656	2 289	4 017	3 799	4 626	7 289	7 437	7 540	7 619
Non-alcoholic beverages	19	464	1 172	2 131	2 754	2 879	2 964	3 297	3 675	3 944
Agricultural products	4	299	1 349	2 223	2 998	3 256	4 548	5 222	3 906	4 195
Beer	8	205	602	1 102	1 494	1 688	1 773	2 032	2 191	2 171
Advances of import excises	0	27	- 136	312	1 591	- 465	0	0	0	0
Greases and lubricants	5	119	390	525	677	815	1 380	1 374	1 432	1 506
Alcoholic beverages	22	212	562	789	677	714	1 024	1 125	1 225	1 382
Other excises	32	106	283	224	397	598	644	11 098	11 207	12 779
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	214	1 967	8 478	15 440	22 124	23 099	29 923	33 304	31 341	35 675
5124 Taxes on exports	1	32	325	582	858	908	1 374	1 430	1 114	1 193
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	34	1 392	440	892	1 207	1 384	1 433	1 686	1 911	2 075
Bank asset tax (IMABA)	31	1 092	2	0	0	0	0	0	0	0
Income tax for insurance companies	3	76	366	763	1 004	1 270	1 333	1 447	1 673	1 801
Other services taxes	0	224	72	129	202	115	100	239	237	274
5127 Other taxes on internat. trade and transactions	0	265	0	0	0	0	0	0	0	0
5128 Other taxes not included within 5121 to 5127 inclusive	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	57	2 576	3 788	7 540	12 176	12 677	14 996	17 072	18 459	19 417
5210 Recurrent taxes	57	2 576	3 788	7 540	12 176	12 677	14 996	17 072	18 459	19 417
5211 Paid by households: motor vehicles	0	0	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	57	2 576	3 788	7 540	12 176	12 677	14 996	17 072	18 459	19 417
5213 Paid in respect of other goods	0	0	0	0	0	0	0	0	0	0
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>- 3</b>	<b>159</b>	<b>1 335</b>	<b>2 151</b>	<b>3 560</b>	<b>3 655</b>	<b>3 960</b>	<b>5 329</b>	<b>5 820</b>	<b>6 325</b>
6100 Paid solely by business	- 10	- 145	586	796	1 039	1 033	1 099	1 205	1 231	1 293
Small business tax (minimum VAT)	0	296	586	796	1 039	1 033	1 099	1 205	1 231	1 293
Credit card tax	0	0	0	0	0	0	0	0	0	0
Other tax refunds	- 10	- 440	0	0	0	0	0	0	0	0
6200 Other	7	303	748	1 355	2 521	2 623	2 861	4 124	4 589	5 032

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Heading 2000: Figures for 1990-98 are estimated by the General Tax Directorate (DGI). The figures have included income from Social Security Bank (BPS) published by the Ministry of Economy and Finance since 1999.

Heading 5112: The tax on the sale of goods by public auctions recorded under other sales taxes is classified in category 4000 in ECLAC data.

Source: Dirección General Impositiva (General Tax Directorate); Ministerio de Economía y Finanzas (Ministry of Economy and Finance).

Table 4.29. Venezuela, details of tax revenue

VES

	1990	2000	2010	2015	2019	2020	2021	2022	2023	2024
<b>Total tax revenue</b>	<b>4 115</b>	<b>108 486</b>	<b>1 200 840</b>	..	..	..	..	..	..	..
<b>1000 Taxes on income, profits and capital gains</b>	<b>3 444</b>	<b>46 856</b>	<b>368 365</b>	..	..	..	..	..	..	..
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	3 148	33 683	86 998	..	..	..	..	..	..	..
1210 On profits	3 148	33 683	86 998	..	..	..	..	..	..	..
Oil	3 148	33 683	86 998	..	..	..	..	..	..	..
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	297	13 173	281 367	..	..	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>202</b>	<b>5 905</b>	<b>96 896</b>	..	..	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	202	5 905	96 896	..	..	..	..	..	..	..
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..	..	..
<b>4000 Taxes on property</b>	<b>11</b>	<b>3 999</b>	<b>2 217</b>	..	..	..	..	..	..	..
4100 Recurrent taxes on immovable property	0	0	0	..	..	..	..	..	..	..
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	..	..	..	..	..	..	..
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	11	191	2 217	..	..	..	..	..	..	..
4310 Estate and inheritance taxes	11	191	2 217	..	..	..	..	..	..	..
4320 Gift taxes	0	0	0	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	3 808	0	..	..	..	..	..	..	..
Bank debits	..	2 918	..	..	..	..	..	..	..	..
Registration of immovable property rights	..	890	..	..	..	..	..	..	..	..
Tax on Large Financial Transactions (IGTF)	..	0	..	..	..	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	..	..	..	..	..	..	..
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	..	..	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>457</b>	<b>51 726</b>	<b>733 363</b>	..	..	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	457	51 726	733 363	..	..	..	..	..	..	..
5110 General taxes	0	32 716	561 005	..	..	..	..	..	..	..
5111 Value added taxes	0	32 716	561 005	..	..	..	..	..	..	..
5112 Sales tax	..	0	0	..	..	..	..	..	..	..
5113 Other	..	0	0	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	457	19 011	172 357	..	..	..	..	..	..	..
5121 Excises	157	7 742	88 722	..	..	..	..	..	..	..
Oil	57	4 679	12 798	..	..	..	..	..	..	..
Alcoholic beverages	58	852	21 915	..	..	..	..	..	..	..
Tobacco	42	2 201	54 009	..	..	..	..	..	..	..
Matches	0	9	0	..	..	..	..	..	..	..
5122 Profits of fiscal monopolies	0	0	0	..	..	..	..	..	..	..
5123 Customs and import duties	300	9 716	81 333	..	..	..	..	..	..	..
5124 Taxes on exports	0	0	0	..	..	..	..	..	..	..
5125 Taxes on investment goods	0	0	0	..	..	..	..	..	..	..
5126 Taxes on specific services	0	1 552	2 302	..	..	..	..	..	..	..
Telecommunications	0	1 505	0	..	..	..	..	..	..	..
Casinos, bingo and slot machines	0	47	2 302	..	..	..	..	..	..	..
5127 Other taxes on internat. trade and transactions	0	0	0	..	..	..	..	..	..	..
5128 Other taxes not included within 5121 to 5127 inclusive	0	0	0	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	..	..	..	..	..	..	..
5200 Taxes on use of goods and perform activities	0	0	0	..	..	..	..	..	..	..
5210 Recurrent taxes	..	..	..	..	..	..	..	..	..	..
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..

	1990	2000	2010	2015	2019	2020	2021	2022	2023	2024
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	..	..	..	..	..	..	..
<b>6000 Other taxes</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..	..	..
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: Year ending 31st December.

The data are on a cash basis. The figures exclude state and local government tax revenues as the data are not available.

Total tax revenue data were not available since 2014 due to missing data for social security contributions since 2014 and oil revenues since 2016 (classified in heading 1210 taxes on corporate profits).

Source: Servicio Nacional Integrado de Administración Aduanera (National Integrated Service of Customs); Ministerio de Finanzas (Ministry of Finance).

# **5 Country tables, tax revenues by sub-sectors of general government, 1990-2024**

Revenues of Latin American, Caribbean and OECD countries have been attributed to the different levels of government according to the revised guidelines set out in the final version of the 2008 System of National Accounts (SNA). Under this, revenues are generally attributed to the level of government that exercises the authority to impose the tax or has the final discretion to set and vary the tax rate.

In all of the following tables a (“..”) indicates not available. The main series in this volume cover the years 1990 to 2024.

Figures referring to 1991-99, 2001-09 and 2011-22 in Tables 5.1 to 5.29 have been omitted because of lack of space. The complete series are, however, available online at <http://data-explorer.oecd.org/s/e1>.

Table 5.1. Antigua and Barbuda, tax revenues by sub-sectors of government

Million XCD

	Federal government					State/Regional				
	1990	2000	2010	2023	2024	1990	2000	2010	2023	2024
<b>1000 Taxes on income, profits and capital gains</b>	..	<b>38</b>	<b>92</b>	<b>102</b>	<b>113</b>	..	..	..	..	..
1100 Of individuals	..	0	33	0	0	..	..	..	..	..
1200 Corporate	..	37	59	101	113	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	0	0	0	0	..	..	..	..	..
<b>2000 Social security contributions</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	..	<b>13</b>	<b>49</b>	<b>81</b>	<b>81</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	..	0	18	22	27	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	13	32	59	54	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	<b>217</b>	<b>435</b>	<b>636</b>	<b>786</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	..	217	429	632	782	..	..	..	..	..
5110 General taxes	..	0	179	435	535	..	..	..	..	..
5120 Taxes on specific goods and services	..	217	250	197	247	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	0	6	4	4	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	..	<b>268</b>	<b>577</b>	<b>819</b>	<b>981</b>	..	..	..	..	..

Million XCD

	Local government					Social security funds <sup>1</sup>				
	1990	2000	2010	2023	2024	1990	2000	2010	2023	2024
<b>1000 Taxes on income, profits and capital gains</b>	..	..	..	..	..	..	..	0	0	0
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions</b>	..	..	..	..	..	..	..	<b>83</b>	<b>175</b>	<b>175</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	<b>83</b>	<b>175</b>	<b>175</b>
<b>3000 Taxes on payroll and workforce</b>	..	..	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	..	..	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..	..	..
4500 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	..	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	..	..	..	..	..	..	..	..	..	..
5110 General taxes	..	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	..	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	..	..	..	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	..	..	..	..	..	..	..	..
<b>6000 Other taxes</b>	..	..	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	..	..	..	..	..	..	..	<b>83</b>	<b>175</b>	<b>175</b>

.. Not available

1. Figures for 2019-24 are estimated.

Table 5.2. Argentina, tax revenues by sub-sectors of government

Million ARS

	Federal government					State/Regional				
	1990	2000	2010	2023	2024	1990	2000	2010	2023	2024
<b>1000 Taxes on income, profits and capital gains</b>	<b>542</b>	<b>11 303</b>	<b>78 427</b>	<b>8 815 183</b>	<b>26 169 234</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	141	3 937	23 980	4 143 024	8 558 082	..	..	..	..	..
1200 Corporate	357	6 575	50 664	4 205 785	15 916 842	..	..	..	..	..
1300 Unallocable between 1100 and 1200	43	792	3 783	466 374	1 694 310	..	..	..	..	..
<b>2000 Social security contributions<sup>1</sup></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>616</b>	<b>1 254</b>	<b>32 674</b>	<b>4 180 208</b>	<b>11 818 459</b>	<b>549</b>	<b>2 614</b>	<b>10 864</b>	<b>1 126 126</b>	<b>3 626 212</b>
4100 Recurrent taxes on immovable property	0	0	0	0	0	419	1 809	5 035	434 855	1 481 559
4200 Recurrent taxes on net wealth	246	1 084	5 248	1 002 323	2 356 081	0	0	0	0	0
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	330	100	27 423	3 177 884	9 462 378	130	804	5 829	691 271	2 144 653
4500 Non-recurrent taxes	40	70	3	0	0	0	0	0	0	0
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	<b>4 669</b>	<b>27 592</b>	<b>198 346</b>	<b>20 771 346</b>	<b>64 606 941</b>	<b>967</b>	<b>6 947</b>	<b>54 746</b>	<b>8 412 260</b>	<b>23 924 049</b>
5100 Taxes on production, sale, transfer, etc	4 671	28 174	201 402	21 005 296	65 187 941	791	6 114	51 148	8 093 757	22 925 554
5110 General taxes	1 594	19 009	116 386	14 791 510	43 027 692	791	6 114	51 148	8 093 757	22 925 554
5120 Taxes on specific goods and services	3 077	9 166	85 016	6 213 786	22 160 248	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities <sup>2</sup>	..	..	..	..	..	177	833	3 598	318 503	998 494
5300 Unallocable between 5100 and 5200	-3	-583	-3 056	-233 950	-581 000	0	0	0	0	0
<b>6000 Other taxes</b>	<b>214</b>	<b>395</b>	<b>2 386</b>	<b>114 973</b>	<b>663 232</b>	<b>78</b>	<b>1 309</b>	<b>3 110</b>	<b>150 782</b>	<b>498 217</b>
6100 Paid solely by business	0	354	2 093	68 791	224 975	0	0	0	0	0
6200 Other <sup>3</sup>	214	41	294	46 182	438 257	78	1 309	3 110	150 782	498 217
<b>Total tax revenue</b>	<b>6 040</b>	<b>40 544</b>	<b>311 834</b>	<b>33 881 710</b>	<b>103 257 865</b>	<b>1 594</b>	<b>10 870</b>	<b>68 720</b>	<b>9 689 168</b>	<b>28 048 478</b>

Million ARS

	Local government					Social security funds				
	1990	2000	2010	2023	2024	1990	2000	2010	2023	2024
<b>1000 Taxes on income, profits and capital gains</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions<sup>1</sup></b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>2 583</b>	<b>9 670</b>	<b>102 460</b>	<b>9 723 087</b>	<b>30 010 575</b>
2100 Employees	..	..	..	..	..	..	2 486	37 990	3 786 892	10 825 964
2200 Employers	..	..	..	..	..	..	6 069	54 713	5 718 848	18 548 998
2300 Self-employed or non-employed	..	..	..	..	..	98	1 115	9 757	217 347	635 612
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	2 485	0	0	0	0
<b>3000 Taxes on payroll and workforce</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..	..	..
4500 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	..	..	..	..	..	..	..	..	..	..
5110 General taxes	..	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	..	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	..	..	..	..	..	..	..	..
5200 Taxes on use of goods and perform activities <sup>2</sup>	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	..	..	..	..	..	..	..	..
<b>6000 Other taxes</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other <sup>3</sup>	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>2 583</b>	<b>9 670</b>	<b>102 460</b>	<b>9 723 087</b>	<b>30 010 575</b>

.. Not available

- The figures may be under-estimated as they exclude certain types of social security contributions for which data are not readily available.
- In ECLAC data, tax on ownership of motor vehicles is classified in category 4000.
- The tax debt payments in 2016 include revenue following the implementation of a new voluntary disclosure regime in July 2016 (Law 27260).

Table 5.3. Bahamas, tax revenues by sub-sectors of government

Million BSD

	Federal government					State/Regional				
	1990	2000	2010	2023	2024	1990	2000	2010	2023	2024
<b>1000 Taxes on income, profits and capital gains</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
1100 Of individuals	0	0	0	0	0	..	..	..	..	..
1200 Corporate	0	0	0	0	0	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	<b>56</b>	<b>208</b>	<b>269</b>	<b>276</b>	<b>319</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	19	32	92	162	203	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	37	176	177	115	116	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>386</b>	<b>620</b>	<b>780</b>	<b>2 197</b>	<b>2 417</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	354	552	657	1 994	2 136	..	..	..	..	..
5110 General taxes	0	0	0	1 252	1 346	..	..	..	..	..
5120 Taxes on specific goods and services	354	552	657	742	789	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	32	69	123	203	281	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>-4</b>	<b>21</b>	<b>60</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
6100 Paid solely by business	0	0	0	..	..	..	..	..	..	..
6200 Other	-4	21	60	..	..	..	..	..	..	..
<b>Total tax revenue</b>	<b>438</b>	<b>849</b>	<b>1 109</b>	<b>2 474</b>	<b>2 736</b>	..	..	..	..	..

Million BSD

	Local government					Social security funds <sup>1</sup>				
	1990	2000	2010	2023	2024	1990	2000	2010	2023	2024
<b>1000 Taxes on income, profits and capital gains</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions</b>	..	..	..	..	..	<b>66</b>	<b>115</b>	<b>167</b>	<b>314</b>	<b>327</b>
2100 Employees	..	..	..	..	..	..	..	60	..	..
2200 Employers	..	..	..	..	..	..	..	104	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	3	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	66	115	0	314	327
<b>3000 Taxes on payroll and workforce</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..	..	..
4500 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	..	..	..	..	..	..	..	..	..	..
5110 General taxes	..	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	..	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	..	..	..	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	..	..	..	..	..	..	..	..
<b>6000 Other taxes</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	..	..
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	..	..	..	..	..	<b>66</b>	<b>115</b>	<b>167</b>	<b>314</b>	<b>327</b>

.. Not available

1. The data for social security contributions are estimated for 2022-24.

Table 5.4. Barbados, tax revenues by sub-sectors of government

Million BBD

	Federal government					State/Regional				
	1990	2000	2010	2023	2024	1990	2000	2010	2023	2024
<b>1000 Taxes on income, profits and capital gains</b>	<b>250</b>	<b>599</b>	<b>766</b>	<b>1 108</b>	<b>1 582</b>	..	..	..	..	..
1100 Of individuals	140	293	395	447	466	..	..	..	..	..
1200 Corporate	95	269	294	563	1 027	..	..	..	..	..
1300 Unallocable between 1100 and 1200	15	37	76	97	89	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	<b>147</b>	<b>108</b>	<b>130</b>	<b>237</b>	<b>240</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	46	95	118	219	223	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	101	13	12	18	17	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>495</b>	<b>889</b>	<b>1 276</b>	<b>1 861</b>	<b>1 913</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	424	788	1 105	1 754	1 834	..	..	..	..	..
5110 General taxes	197	492	768	1 096	1 132	..	..	..	..	..
5120 Taxes on specific goods and services	227	296	337	659	702	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	71	101	171	107	79	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	<b>892</b>	<b>1 596</b>	<b>2 171</b>	<b>3 206</b>	<b>3 735</b>	..	..	..	..	..

Million BBD

	Local government					Social security funds				
	1990	2000	2010	2023	2024	1990	2000	2010	2023	2024
<b>1000 Taxes on income, profits and capital gains</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions</b>	..	..	..	..	..	<b>134</b>	<b>295</b>	<b>565</b>	<b>649</b>	<b>672</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	134	295	565	649	672
<b>3000 Taxes on payroll and workforce</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..	..	..
4500 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	..	..	..	..	..	..	..	..	..	..
5110 General taxes	..	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	..	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	..	..	..	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	..	..	..	..	..	..	..	..
<b>6000 Other taxes</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	..	..	..	..	..	<b>134</b>	<b>295</b>	<b>565</b>	<b>649</b>	<b>672</b>

.. Not available

Table 5.5. Belize, tax revenues by sub-sectors of government

Million BZD

	Federal government					State/Regional				
	1990	2000	2010	2023	2024	1990	2000	2010	2023	2024
<b>1000 Taxes on income, profits and capital gains</b>	<b>37</b>	<b>76</b>	<b>248</b>	<b>349</b>	<b>363</b>	..	..	..	..	..
1100 Of individuals	21	19	52	126	131	..	..	..	..	..
1200 Corporate	12	51	189	209	218	..	..	..	..	..
1300 Unallocable between 1100 and 1200	4	6	7	13	14	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	<b>33</b>	<b>11</b>	<b>16</b>	<b>66</b>	<b>68</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	0	0	0	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	33	11	16	66	68	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>97</b>	<b>211</b>	<b>409</b>	<b>918</b>	<b>964</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	94	207	400	910	946	..	..	..	..	..
5110 General taxes	0	82	199	421	438	..	..	..	..	..
5120 Taxes on specific goods and services	94	125	200	488	508	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	3	4	9	9	18	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	<b>167</b>	<b>298</b>	<b>673</b>	<b>1 333</b>	<b>1 395</b>	..	..	..	..	..

Million BZD

	Local government					Social security funds <sup>1</sup>				
	1990	2000	2010	2023	2024	1990	2000	2010	2023	2024
<b>1000 Taxes on income, profits and capital gains</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10</b>	<b>18</b>	<b>60</b>	<b>166</b>	<b>168</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	10	18	60	166	168
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>1</b>	<b>2</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	1	2	7	7	7	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	..	..	..	..	..	..	..	..	..	..
5110 General taxes	..	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	..	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	..	..	..	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	..	..	..	..	..	..	..	..
<b>6000 Other taxes</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	<b>1</b>	<b>2</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>10</b>	<b>18</b>	<b>60</b>	<b>166</b>	<b>168</b>

.. Not available

1. The data for social security contributions are estimated for 2023 and 2024.

Table 5.6. Bolivia, tax revenues by sub-sectors of government

Million BOB

	Federal government					State/Regional				
	1990	2000	2010	2023	2024	1990	2000	2010	2023	2024
<b>1000 Taxes on income, profits and capital gains</b>	<b>68</b>	<b>1 209</b>	<b>6 294</b>	<b>9 008</b>	<b>8 904</b>	..	..	..	..	..
1100 Of individuals	68	214	263	883	971	..	..	..	..	..
1200 Corporate	0	995	6 031	8 124	7 933	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	<b>1</b>	<b>3</b>	<b>367</b>	<b>570</b>	<b>376</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	0	0	0	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	180	169	..	..	..	..	..
4300 Estate, inheritance and gift taxes	1	3	20	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	347	389	207	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>907</b>	<b>6 656</b>	<b>17 791</b>	<b>38 386</b>	<b>38 204</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	907	6 656	17 791	38 386	38 204	..	..	..	..	..
5110 General taxes	584	3 953	12 541	29 137	29 168	..	..	..	..	..
5120 Taxes on specific goods and services	324	2 702	5 250	9 249	9 037	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	0	0	0	0	0	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>30</b>	<b>42</b>	<b>451</b>	<b>5 170</b>	<b>6 356</b>	..	..	..	..	..
6100 Paid solely by business	4	6	12	40	38	..	..	..	..	..
6200 Other	26	36	439	5 130	6 318	..	..	..	..	..
<b>Total tax revenue</b>	<b>1 005</b>	<b>7 910</b>	<b>24 903</b>	<b>53 133</b>	<b>53 840</b>	..	..	..	..	..

Million BOB

	Local government <sup>1</sup>					Social security funds <sup>2</sup>				
	1990	2000	2010	2023	2024	1990	2000	2010	2023	2024
<b>1000 Taxes on income, profits and capital gains</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	<b>666</b>	<b>5 265</b>	<b>17 908</b>	<b>18 710</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	666	5 265	17 908	18 710
<b>3000 Taxes on payroll and workforce</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..	..	..
4500 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	..	..	..	..	..	..	..	..	..	..
5110 General taxes	..	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	..	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	..	..	..	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	..	..	..	..	..	..	..	..
<b>6000 Other taxes</b>	..	<b>575</b>	<b>1 381</b>	<b>3 381</b>	<b>3 504</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	0	0	0	0	..	..	..	..	..
6200 Other	..	575	1 381	3 381	3 504	..	..	..	..	..
<b>Total tax revenue</b>	..	<b>575</b>	<b>1 381</b>	<b>3 381</b>	<b>3 504</b>	..	<b>666</b>	<b>5 265</b>	<b>17 908</b>	<b>18 710</b>

.. Not available

1. The figures exclude local government tax revenues for the period 1990-1993 as the data are not available.

2. The data for social security contributions include contributions to Bolivia's pension system (since its nationalisation in 2010) and healthcare related funds.

Table 5.7. Brazil, tax revenues by sub-sectors of government

Million BRL

	Federal government					State/Regional				
	1990	2000	2010	2023	2024	1990	2000	2010	2023	2024
<b>1000 Taxes on income, profits and capital gains</b>	<b>1</b>	<b>68 667</b>	<b>258 738</b>	<b>941 049</b>	<b>1 064 306</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	0	3 406	87 828	334 640	381 846	..	..	..	..	..
1200 Corporate	0	25 430	128 255	399 090	435 646	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	39 831	42 656	207 319	246 813	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>5 437</b>	<b>21 348</b>	<b>61 793</b>	<b>66 376</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>0</b>	<b>17 726</b>	<b>27 044</b>	<b>64 763</b>	<b>70 664</b>	<b>0</b>	<b>329</b>	<b>3 166</b>	<b>16 473</b>	<b>19 428</b>
4100 Recurrent taxes on immovable property	0	234	485	3 041	3 250	0	0	437	1 213	1 286
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	329	2 518	14 714	17 524
4400 Taxes on financial and capital transactions	0	17 492	26 559	61 723	67 414	0	0	210	546	618
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	<b>1</b>	<b>75 502</b>	<b>257 124</b>	<b>504 287</b>	<b>644 077</b>	<b>1</b>	<b>87 573</b>	<b>290 506</b>	<b>779 768</b>	<b>889 355</b>
5100 Taxes on production, sale, transfer, etc	1	75 502	251 726	499 705	638 162	1	82 279	269 140	700 022	805 033
5110 General taxes <sup>1</sup>	0	48 358	182 188	370 509	456 096	1	82 279	269 056	699 737	804 711
5120 Taxes on specific goods and services	0	27 144	69 538	129 196	182 066	0	0	84	285	322
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	0	0	5 399	4 582	5 915	0	5 294	21 367	79 746	84 321
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>0</b>	<b>1 479</b>	<b>480</b>	<b>-233</b>	<b>0</b>	<b>0</b>	<b>322</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	0	0	0	0	0	0	0	..	..	..
6200 Other	0	1 479	480	-233	0	0	322	..	..	..
<b>Total tax revenue</b>	<b>1</b>	<b>168 811</b>	<b>564 734</b>	<b>1 571 659</b>	<b>1 845 422</b>	<b>1</b>	<b>88 224</b>	<b>293 672</b>	<b>796 241</b>	<b>908 783</b>

Million BRL

	Local government					Social security funds				
	1990	2000	2010	2023	2024	1990	2000	2010	2023	2024
<b>1000 Taxes on income, profits and capital gains</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>83 469</b>	<b>314 057</b>	<b>875 262</b>	<b>949 798</b>
2100 Employees	..	..	..	..	..	..	..	75 509	213 912	258 265
2200 Employers	..	..	..	..	..	0	18 709	237 807	644 538	674 395
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	1	64 760	741	16 813	17 138
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>0</b>	<b>5 469</b>	<b>23 285</b>	<b>87 065</b>	<b>95 683</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	0	4 519	17 444	66 383	71 319	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	950	5 840	20 682	24 364	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>0</b>	<b>6 106</b>	<b>35 873</b>	<b>134 163</b>	<b>155 640</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	0	6 106	35 873	134 163	155 640	..	..	..	..	..
5110 General taxes <sup>1</sup>	0	6 106	32 756	120 255	140 077	..	..	..	..	..
5120 Taxes on specific goods and services	0	0	3 117	13 909	15 563	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	0	0	0	0	0	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>0</b>	<b>377</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	0	0	..	..	..	..	..	..	..	..
6200 Other	0	377	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	<b>0</b>	<b>11 952</b>	<b>59 158</b>	<b>221 228</b>	<b>251 322</b>	<b>1</b>	<b>83 469</b>	<b>314 057</b>	<b>875 262</b>	<b>949 798</b>

.. Not available

1. The PASEP (Programme of Formation of the Patrimony of the Public Servants) contributions are added to the PIS (Social Integration Programme) contributions in heading 5110 for the years prior to 2000.

Table 5.8. Chile, tax revenues by sub-sectors of government

Million CLP

	Federal government					State/Regional				
	1990	2000	2010	2023	2024	1990	2000	2010	2023	2024
<b>1000 Taxes on income, profits and capital gains</b>	..	<b>1 841 630</b>	<b>8 329 058</b>	<b>20 433 071</b>	<b>23 238 232</b>	..	..	..	..	..
1100 Of individuals	..	604 100	1 492 837	5 424 215	7 030 490	..	..	..	..	..
1200 Corporate	..	882 896	4 448 745	14 707 116	13 253 852	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	354 634	2 387 477	301 739	2 953 890	..	..	..	..	..
<b>2000 Social security contributions</b>	..	<b>232 728</b>	<b>371 386</b>	<b>610 121</b>	<b>667 431</b>	..	..	..	..	..
2100 Employees	..	209 907	310 558	452 858	477 059	..	..	..	..	..
2200 Employers	..	22 821	60 828	157 262	190 373	..	..	..	..	..
2300 Self-employed or non-employed	..	0	0	0	0	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	0	0	0	0	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	..	<b>255 371</b>	<b>244 647</b>	<b>1456 116</b>	<b>1478 103</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	..	3 578	8 408	469 386	501 771	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	10 906	39 338	240 541	200 901	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	240 886	196 901	746 189	775 431	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	<b>4 719 255</b>	<b>10 330 379</b>	<b>28 832 960</b>	<b>31 344 678</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	..	4 684 525	10 294 166	28 640 165	31 084 433	..	..	..	..	..
5110 General taxes	..	3 306 350	8 399 927	24 179 491	26 779 147	..	..	..	..	..
5120 Taxes on specific goods and services <sup>1</sup>	..	1378 175	1 894 239	4 460 674	4 305 285	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	34 730	36 213	192 795	260 245	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	..	<b>-112 195</b>	<b>-60 720</b>	<b>-854 527</b>	<b>-1269 680</b>	..	..	..	..	..
6100 Paid solely by business	..	0	0	0	0	..	..	..	..	..
6200 Other	..	-112 195	-60 720	-854 527	-1269 680	..	..	..	..	..
<b>Total tax revenue</b>	..	<b>6 936 788</b>	<b>19 214 751</b>	<b>50 477 740</b>	<b>55 458 764</b>	..	..	..	..	..

Million CLP

	Local government					Social security funds				
	1990	2000	2010	2023	2024	1990	2000	2010	2023	2024
<b>1000 Taxes on income, profits and capital gains</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	<b>344 030</b>	<b>1 122 601</b>	<b>2 671 858</b>	<b>3 019 529</b>
2100 Employees	..	..	..	..	..	..	344 030	1 122 601	2 671 858	3 019 529
2200 Employers	..	..	..	..	..	..	0	0	0	0
2300 Self-employed or non-employed	..	..	..	..	..	..	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	0	0	0	0
<b>3000 Taxes on payroll and workforce</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	..	<b>298 666</b>	<b>623 261</b>	<b>2 337 996</b>	<b>2 491 164</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	..	298 666	623 261	2 337 996	2 491 164	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	<b>322 514</b>	<b>854 778</b>	<b>2 666 421</b>	<b>2 850 822</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	..	105 302	238 739	606 818	640 258	..	..	..	..	..
5110 General taxes	..	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services <sup>1</sup>	..	105 302	238 739	606 818	640 258	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	217 212	616 039	2 059 603	2 210 564	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	..	<b>621 180</b>	<b>1 478 039</b>	<b>5 004 416</b>	<b>5 341 986</b>	..	<b>344 030</b>	<b>1 122 601</b>	<b>2 671 858</b>	<b>3 019 529</b>

.. Not available

1. ECLAC classifies Oil Prices Stabilisation Fund (FEPP) revenues as non-tax revenues.

Table 5.9. Colombia, tax revenues by sub-sectors of government

Million COP

	Federal government					State/Regional <sup>1</sup>				
	1990	2000	2010	2023	2024	1990	2000	2010	2023	2024
<b>1000 Taxes on income, profits and capital gains</b>	<b>771 694</b>	<b>7 103 525</b>	<b>26 218 852</b>	<b>140 176 582</b>	<b>117 231 708</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	47 210	1 499 345	5 192 384	24 426 515	25 550 636	..	..	..	..	..
1200 Corporate	359 758	5 119 828	20 405 209	113 303 510	91 681 071	..	..	..	..	..
1300 Unallocable between 1100 and 1200	364 726	484 352	621 258	2 446 557	0	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>1 286 803</b>	<b>4 022 503</b>	<b>5 025 164</b>	<b>5 570 850</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>0</b>	<b>1 036 584</b>	<b>5 196 303</b>	<b>14 895 042</b>	<b>15 540 385</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	..	..	0	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	1 970 530	1 221 366	1 471 849	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	3 225 773	13 668 690	14 067 666	..	..	..	..	..
4500 Non-recurrent taxes	..	..	0	4986	870	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>1 035 934</b>	<b>11 108 594</b>	<b>35 382 852</b>	<b>107 682 019</b>	<b>111 520 651</b>	<b>263 429</b>	<b>1 481 725</b>	<b>3 406 301</b>	<b>10 712 231</b>	<b>11 123 324</b>
5100 Taxes on production, sale, transfer, etc	1 035 934	11 108 594	35 382 852	107 682 019	111 520 651	263 429	1 349 930	3 032 733	8 926 131	8 911 686
5110 General taxes	583 078	8 445 776	28 811 682	95 426 768	95 617 647	0	0	0	0	0
5120 Taxes on specific goods and services	452 856	2 662 818	6 571 170	12 255 251	15 903 004	263 429	1 349 930	3 032 733	8 926 131	8 911 686
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	0	0	0	0	0	0	131 795	373 568	1 786 100	2 211 638
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>78 306</b>	<b>480 784</b>	<b>483 762</b>	<b>1 190 296</b>	<b>1 363 117</b>	<b>0</b>	<b>241 471</b>	<b>1 374 970</b>	<b>4 399 354</b>	<b>4 539 398</b>
6100 Paid solely by business	0	0	0	0	0	..	..	0	0	0
6200 Other	78 306	480 784	483 762	1 190 296	1 363 117	..	..	1 374 970	4 399 354	4 539 398
<b>Total tax revenue</b>	<b>1 885 934</b>	<b>21 016 290</b>	<b>71 304 272</b>	<b>268 969 102</b>	<b>251 226 710</b>	<b>263 429</b>	<b>1 723 196</b>	<b>4 781 271</b>	<b>15 111 585</b>	<b>15 662 722</b>

Million COP

	Local government <sup>1</sup>					Social security funds <sup>2</sup>				
	1990	2000	2010	2023	2024	1990	2000	2010	2023	2024
<b>1000 Taxes on income, profits and capital gains</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>203 596</b>	<b>4 989 000</b>	<b>11 478 085</b>	<b>25 378 236</b>	<b>28 943 903</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	203 596	4 989 000	11 478 085	25 378 236	28 943 903
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>56 160</b>	<b>991 070</b>	<b>3 338 935</b>	<b>11 007 128</b>	<b>12 470 284</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	56 160	991 070	3 338 935	11 007 128	12 470 284	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>89 290</b>	<b>1 590 132</b>	<b>5 622 489</b>	<b>19 782 614</b>	<b>20 698 930</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	89 290	1 590 132	5 622 489	18 743 860	19 484 664	..	..	..	..	..
5110 General taxes	89 290	1 140 090	4 522 121	16 494 199	17 222 530	..	..	..	..	..
5120 Taxes on specific goods and services	0	450 042	1 100 368	2 249 661	2 262 135	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	0	0	0	1 038 754	1 214 266	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>81 017</b>	<b>288 942</b>	<b>1930 282</b>	<b>9 550 912</b>	<b>9 774 816</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	81 017	288 942	1930 282	9 550 912	9 774 816	..	..	..	..	..
<b>Total tax revenue</b>	<b>226 467</b>	<b>2 870 144</b>	<b>10 891 707</b>	<b>40 340 654</b>	<b>42 944 030</b>	<b>203 596</b>	<b>4 989 000</b>	<b>11 478 085</b>	<b>25 378 236</b>	<b>28 943 903</b>

.. Not available

- The data correspond to the reported consolidated revenues of the territorial entities (departments and municipalities).
- All of the health contributions pertaining to FOSYGA (Solidarity and Guarantee Fund) are classified as social security contributions from 2013. Prior to 2013, only the portion of the contributions used to finance the subsidised regime was included and the part to finance the contributory regime was classified in the social security sector as "other incomes".

Table 5.10. Costa Rica, tax revenues by sub-sectors of government

Million CRC

	Federal government					State/Regional				
	1990	2000	2010	2023	2024	1990	2000	2010	2023	2024
<b>1000 Taxes on income, profits and capital gains</b>	<b>11 820</b>	<b>128 805</b>	<b>748 093</b>	<b>2 486 519</b>	<b>2 418 043</b>	..	..	..	..	..
1100 Of individuals	..	..	202 849	670 835	717 535	..	..	..	..	..
1200 Corporate	..	..	450 312	1244 931	1120 617	..	..	..	..	..
1300 Unallocable between 1100 and 1200	11 820	128 805	94 932	570 753	579 891	..	..	..	..	..
<b>2000 Social security contributions<sup>1</sup></b>	<b>1 345</b>	<b>18 677</b>	<b>61 193</b>	<b>554 243</b>	<b>588 916</b>	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	0	0	0	0	0	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	1 345	18 677	61 193	554 243	588 916	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	<b>366</b>	<b>3 007</b>	<b>18 270</b>	<b>65 393</b>	<b>69 715</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	0	0	3527	5 424	5 491	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	366	3 007	14 743	59 970	64 224	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>52 248</b>	<b>444 870</b>	<b>1696 593</b>	<b>3 746 704</b>	<b>3 961 567</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	49 867	425 630	1598 789	3 541 201	3 787 855	..	..	..	..	..
5110 General taxes	21 326	222 775	920 298	2 312 188	2 445 156	..	..	..	..	..
5120 Taxes on specific goods and services <sup>2</sup>	28 541	202 856	678 491	1 229 012	1 342 699	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	2 380	19 240	97 804	205 504	173 712	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes<sup>3</sup></b>	<b>9 251</b>	<b>23 956</b>	<b>92 452</b>	<b>222 541</b>	<b>234 610</b>	..	..	..	..	..
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	9 251	23 956	92 452	222 541	234 610	..	..	..	..	..
<b>Total tax revenue</b>	<b>75 030</b>	<b>619 314</b>	<b>2 616 600</b>	<b>7 075 402</b>	<b>7 272 851</b>	..	..	..	..	..

Million CRC

	Local government					Social security funds				
	1990	2000	2010	2023	2024	1990	2000	2010	2023	2024
<b>1000 Taxes on income, profits and capital gains</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions<sup>1</sup></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>32 645</b>	<b>278 392</b>	<b>1389 338</b>	<b>3 637 837</b>	<b>3 848 725</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	3 447	37 313	207 206	430 510	415 089
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	29 198	241 079	1182 132	3 207 328	3 433 636
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7 575</b>	<b>61 796</b>	<b>260 664</b>	<b>693 618</b>	<b>737 607</b>
<b>4000 Taxes on property</b>	<b>1 200</b>	<b>5 390</b>	<b>45 436</b>	<b>155 404</b>	<b>166 647</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	1 200	5 390	45 436	155 395	166 647	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	10	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>1 262</b>	<b>11 981</b>	<b>70 321</b>	<b>169 947</b>	<b>174 401</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	0	83	1513	3 877	3 613	..	..	..	..	..
5110 General taxes	..	..	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services <sup>2</sup>	..	..	1513	3 877	3 613	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	1 262	11 898	68 808	166 070	170 788	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes<sup>3</sup></b>	<b>0</b>	<b>1 242</b>	<b>8</b>	<b>78</b>	<b>207</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	0	1 242	8	78	207	..	..	..	..	..
<b>Total tax revenue</b>	<b>2 461</b>	<b>18 613</b>	<b>115 765</b>	<b>325 429</b>	<b>341 254</b>	<b>40 220</b>	<b>340 187</b>	<b>1650 002</b>	<b>4 331 455</b>	<b>4 586 332</b>

.. Not available

- The data include social security contributions paid by the governments for their employees as well as the contributions for special regimes (teachers and magistrates). In ECLAC data, social security contributions also include INA (National Institute of Apprenticeship), IMAS (Joint Social Aid Institute) and FODESAF (Social Development and Family Allowances Fund).
- In ECLAC data, the tax on ownership of vehicles, aircraft and boats is classified in category 4000.
- The tax revenue of decentralised bodies is classified under the central government. In Costa Rica this revenue is classified under a separate unit (decentralised) considered to be different to the central government.

Table 5.11. Cuba, tax revenues by sub-sectors of government

Million CUP

	Federal government <sup>1</sup>					State/Regional				
	1990	2000	2010	2023	2024	1990	2000	2010	2023	2024
<b>1000 Taxes on income, profits and capital gains</b>	..	..	<b>1 857</b>	..	..	..	..	..	..	..
1100 Of individuals	..	..	0	..	..	..	..	..	..	..
1200 Corporate	..	..	1 857	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	0	..	..	..	..	..	..	..
<b>2000 Social security contributions</b>	..	..	<b>0</b>	..	..	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	..	..	<b>289</b>	..	..	..	..	..	..	..
<b>4000 Taxes on property</b>	..	..	<b>0</b>	..	..	..	..	..	..	..
4100 Recurrent taxes on immovable property	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..	..	..
4500 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	..	<b>5 757</b>	..	..	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	..	..	5 757	..	..	..	..	..	..	..
5110 General taxes	..	..	4 924	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	833	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	0	..	..	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	0	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	0	..	..	..	..	..	..	..
<b>6000 Other taxes</b>	..	..	<b>569</b>	..	..	..	..	..	..	..
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	..	..	<b>8 472</b>	..	..	..	..	..	..	..

Million CUP

	Local government <sup>2</sup>					Social security funds				
	1990	2000	2010	2023	2024	1990	2000	2010	2023	2024
<b>1000 Taxes on income, profits and capital gains</b>	..	..	<b>1 746</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	554	..	..	..	..	..	..	..
1200 Corporate	..	..	1 193	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	0	..	..	..	..	..	..	..
<b>2000 Social security contributions</b>	..	..	<b>0</b>	..	..	<b>691</b>	<b>1 181</b>	<b>2 974</b>	<b>29 368</b>	<b>35 626</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	691	1 181	2 974	29 368	35 626
<b>3000 Taxes on payroll and workforce</b>	..	..	<b>4 125</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	..	..	<b>0</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..	..	..
4500 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	..	<b>6 526</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	..	..	6 526	..	..	..	..	..	..	..
5110 General taxes	..	..	5 601	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	925	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	0	..	..	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	0	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	0	..	..	..	..	..	..	..
<b>6000 Other taxes</b>	..	..	<b>106</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	..	..	<b>12 503</b>	..	..	<b>691</b>	<b>1 181</b>	<b>2 974</b>	<b>29 368</b>	<b>35 626</b>

.. Not available

1. The figures include central government tax revenues between 2002 and 2012. Central tax revenues are not available for other years.

2. The figures include local government tax revenues between 2002 and 2012. Local tax revenues are not available for other years.

Table 5.12. Dominican Republic, tax revenues by sub-sectors of government

Million DOP

	Federal government					State/Regional				
	1990	2000	2010	2023	2024	1990	2000	2010	2023	2024
<b>1000 Taxes on income, profits and capital gains</b>	<b>1 650</b>	<b>10 517</b>	<b>52 653</b>	<b>339 645</b>	<b>380 145</b>	..	..	..	..	..
1100 Of individuals	..	4 088	17 088	103 150	117 252	..	..	..	..	..
1200 Corporate	..	4 605	21 325	179 748	193 084	..	..	..	..	..
1300 Unallocable between 1100 and 1200	1 650	1 824	14 241	56 748	69 810	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce<sup>1</sup></b>	<b>0</b>	<b>0</b>	<b>1 385</b>	<b>4 991</b>	<b>5 586</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	<b>74</b>	<b>644</b>	<b>12 416</b>	<b>49 224</b>	<b>52 619</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	9	115	555	5 105	5 349	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	2 449	9 401	9 990	..	..	..	..	..
4300 Estate, inheritance and gift taxes	11	96	231	1 158	1 251	..	..	..	..	..
4400 Taxes on financial and capital transactions	40	377	8 658	30 737	34 459	..	..	..	..	..
4500 Non-recurrent taxes	3	32	488	2 746	1 491	..	..	..	..	..
4600 Other recurrent taxes on property	11	25	35	77	79	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>4 484</b>	<b>35 672</b>	<b>174 457</b>	<b>576 480</b>	<b>641 651</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	4 418	34 962	167 983	551 102	612 784	..	..	..	..	..
5110 General taxes	970	9 912	81 226	336 694	375 088	..	..	..	..	..
5120 Taxes on specific goods and services	3 449	25 051	86 757	214 408	237 696	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	65	710	6 475	25 379	28 867	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>159</b>	<b>429</b>	<b>0</b>	<b>3</b>	<b>3</b>	..	..	..	..	..
6100 Paid solely by business	0	0	..	0	0	..	..	..	..	..
6200 Other	159	429	..	3	3	..	..	..	..	..
<b>Total tax revenue</b>	<b>6 367</b>	<b>47 263</b>	<b>240 910</b>	<b>970 343</b>	<b>1 080 004</b>	..	..	..	..	..

Million DOP

	Local government					Social security funds <sup>2</sup>				
	1990	2000	2010	2023	2024	1990	2000	2010	2023	2024
<b>1000 Taxes on income, profits and capital gains</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions</b>	..	..	..	..	..	<b>53</b>	<b>490</b>	<b>1 845</b>	<b>4 221</b>	<b>7 372</b>
2100 Employees	..	..	..	..	..	..	..	1 720	..	..
2200 Employers	..	..	..	..	..	..	..	125	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	0	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	53	490	0	4 221	7 372
<b>3000 Taxes on payroll and workforce<sup>1</sup></b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..	..	..
4500 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	..	..	..	..	..	..	..	..	..	..
5110 General taxes	..	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	..	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	..	..	..	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	..	..	..	..	..	..	..	..
<b>6000 Other taxes</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	..	..	..	..	..	<b>53</b>	<b>490</b>	<b>1 845</b>	<b>4 221</b>	<b>7 372</b>

.. Not available

- This heading includes the mandatory non-pensions contributions to the Instituto de Formación Técnico Profesional (INFOTEP). The tax revenue is classified under the central government. In Dominican Republic this revenue is classified under a separate unit (decentralised) considered to be different to the central government.
- The figures exclude social security contributions to general government managed by the private sector.

Table 5.13. Ecuador, tax revenues by sub-sectors of government

Million USD

	Federal government					State/Regional				
	1990	2000	2010	2023	2024	1990	2000	2010	2023	2024
<b>1000 Taxes on income, profits and capital gains</b>	<b>138</b>	<b>267</b>	<b>2 909</b>	<b>5 629</b>	<b>7 059</b>	..	..	..	..	..
1100 Of individuals	..	10	80	293	303	..	..	..	..	..
1200 Corporate	..	53	1 046	1 317	3 526	..	..	..	..	..
1300 Unallocable between 1100 and 1200	138	204	1 783	4 018	3 229	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	<b>0</b>	<b>0</b>	<b>43</b>	<b>410</b>	<b>78</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	..	..	3	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	35	19	24	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	5	17	54	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	..	..	0	374	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>668</b>	<b>1 596</b>	<b>5 969</b>	<b>11 704</b>	<b>13 079</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	665	1 574	5 814	11 443	12 817	..	..	..	..	..
5110 General taxes	302	923	3 759	8 097	9 409	..	..	..	..	..
5120 Taxes on specific goods and services	363	651	2 054	3 346	3 408	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	3	22	156	261	263	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>0</b>	<b>-1</b>	..	..	..	..	..
6100 Paid solely by business	..	..	0	0	0	..	..	..	..	..
6200 Other	..	..	4	0	-1	..	..	..	..	..
<b>Total tax revenue</b>	<b>806</b>	<b>1 863</b>	<b>8 925</b>	<b>17 743</b>	<b>20 215</b>	..	..	..	..	..

Million USD

	Local government					Social security funds				
	1990	2000	2010	2023	2024	1990	2000	2010	2023	2024
<b>1000 Taxes on income, profits and capital gains</b>	<b>1</b>	<b>2</b>	<b>15</b>	<b>80</b>	<b>80</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	0	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	1	2	15	80	80	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>243</b>	<b>228</b>	<b>2 541</b>	<b>6 051</b>	<b>6 062</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	243	228	2 541	6 051	6 062
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>16</b>	<b>17</b>	<b>116</b>	<b>331</b>	<b>383</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	13	8	66	200	232	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	3	9	50	131	150	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>10</b>	<b>13</b>	<b>97</b>	<b>281</b>	<b>308</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	6	6	49	107	105	..	..	..	..	..
5110 General taxes	4	5	41	97	97	..	..	..	..	..
5120 Taxes on specific goods and services	1	2	8	9	8	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	5	7	48	175	203	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	2	2	1	0	0	..	..	..	..	..
<b>Total tax revenue</b>	<b>29</b>	<b>34</b>	<b>228</b>	<b>692</b>	<b>771</b>	<b>243</b>	<b>228</b>	<b>2 541</b>	<b>6 051</b>	<b>6 062</b>

.. Not available

Table 5.14. El Salvador, tax revenues by sub-sectors of government

Million USD

	Federal government					State/Regional				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
<b>1000 Taxes on income, profits and capital gains</b>	<b>95</b>	<b>429</b>	<b>996</b>	<b>2 707</b>	<b>2 809</b>	..	..	..	..	..
1100 Of individuals	..	..	590	1 060	1 172	..	..	..	..	..
1200 Corporate	..	..	420	1 334	1 310	..	..	..	..	..
1300 Unallocable between 1100 and 1200	95	429	-14	313	328	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce<sup>1</sup></b>	<b>0</b>	<b>0</b>	<b>21</b>	<b>42</b>	<b>45</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	<b>26</b>	<b>12</b>	<b>16</b>	<b>47</b>	<b>54</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	0	0	0	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	16	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	10	12	16	47	54	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>259</b>	<b>903</b>	<b>1 871</b>	<b>3 661</b>	<b>3 836</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	259	903	1 863	3 637	3 811	..	..	..	..	..
5110 General taxes	133	714	1 433	2 944	3 072	..	..	..	..	..
5120 Taxes on specific goods and services	127	189	431	694	738	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	0	0	7	24	26	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>58</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
6100 Paid solely by business	0	0	..	..	..	..	..	..	..	..
6200 Other	58	0	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	<b>438</b>	<b>1 344</b>	<b>2 903</b>	<b>6 457</b>	<b>6 744</b>	..	..	..	..	..

Million USD

	Local government					Social security funds <sup>2</sup>				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
<b>1000 Taxes on income, profits and capital gains</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>104</b>	<b>325</b>	<b>470</b>	<b>834</b>	<b>881</b>
2100 Employees	..	..	..	..	..	..	75	165	293	318
2200 Employers	..	..	..	..	..	..	176	306	541	564
2300 Self-employed or non-employed	..	..	..	..	..	..	13	0	0	0
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	104	62	0	0	0
<b>3000 Taxes on payroll and workforce<sup>1</sup></b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	..	..	<b>3</b>	<b>11</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	..	..	3	11	7	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	..	..	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	..	<b>7</b>	<b>23</b>	<b>21</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	..	..	0	0	0	..	..	..	..	..
5110 General taxes	..	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	..	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	..	..	..	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	7	23	21	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	..	..	<b>63</b>	<b>114</b>	<b>108</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	0	0	0	..	..	..	..	..
6200 Other	..	..	63	114	108	..	..	..	..	..
<b>Total tax revenue</b>	..	..	<b>74</b>	<b>147</b>	<b>136</b>	<b>104</b>	<b>325</b>	<b>470</b>	<b>834</b>	<b>881</b>

.. Not available

- Vocational training contributions to the Instituto Salvadoreño de Formación Profesional (INSAFORP) are included in heading 3000. The tax revenue is classified under the central government. In El Salvador this revenue is classified under a separate unit considered to be different to the central government.
- Social security contributions are those paid to the Salvadoran Institute of Social Security (ISSS), National Public Employees Pension Institute (INPEP), Social Security Institute of the Armed Forces (IPSFA) and Salvadoran Institute of Teacher Welfare (ISBM). The figures exclude contributions to the privately managed regime and may include a small amount of voluntary contributions which is undistinguishable from the public social security contribution data.

Table 5.15. Grenada, tax revenues by sub-sectors of government

Million XCD

	Federal government					State/Regional				
	1990	2000	2010	2023	2024	1990	2000	2010	2023	2024
<b>1000 Taxes on income, profits and capital gains</b>	..	..	..	165	193	..	..	..	..	..
1100 Of individuals	..	..	..	100	98	..	..	..	..	..
1200 Corporate	..	..	..	65	95	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	0	0	..	..	..	..	..
<b>2000 Social security contributions</b>	..	..	..	0	0	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce<sup>1</sup></b>	..	..	..	0	0	..	..	..	..	..
<b>4000 Taxes on property</b>	..	..	..	41	39	..	..	..	..	..
4100 Recurrent taxes on immovable property	..	..	..	20	12	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	22	27	..	..	..	..	..
4500 Non-recurrent taxes	..	..	..	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	..	..	634	652	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	..	..	..	634	652	..	..	..	..	..
5110 General taxes	..	..	..	349	355	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	..	285	297	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	..	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	..	0	0	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	..	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	..	..	..	8	8	..	..	..	..	..
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	..	..	..	848	891	..	..	..	..	..

Million XCD

	Local government <sup>1</sup>					Social security funds				
	1990	2000	2010	2023	2024	1990	2000	2010	2023	2024
<b>1000 Taxes on income, profits and capital gains</b>	..	..	..	..	..	..	..	..	..	..
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions</b>	..	..	..	..	..	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce<sup>1</sup></b>	..	..	..	..	..	..	..	..	..	..
<b>4000 Taxes on property</b>	..	..	..	..	..	..	..	..	..	..
4100 Recurrent taxes on immovable property	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..	..	..
4500 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	..	..	..	..	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	..	..	..	..	..	..	..	..	..	..
5110 General taxes	..	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	..	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	..	..	..	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	..	..	..	..	..	..	..	..
<b>6000 Other taxes</b>	..	..	..	..	..	..	..	..	..	..
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	..	..	..	..	..	..	..	..	..	..

.. Not available

1. There are no autonomous local government institutions in Grenada.

Table 5.16. Guatemala, tax revenues by sub-sectors of government

Million GTQ

	Federal government					State/Regional				
	1990	2000	2010	2023	2024	1990	2000	2010	2023	2024
<b>1000 Taxes on income, profits and capital gains</b>	<b>507</b>	<b>3 293</b>	<b>7 745</b>	<b>28 391</b>	<b>30 594</b>	..	..	..	..	..
1100 Of individuals	25	143	1 225	4 205	4 694	..	..	..	..	..
1200 Corporate	482	3 149	6 520	24 186	25 899	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce<sup>1</sup></b>	<b>0</b>	<b>0</b>	<b>447</b>	<b>1 249</b>	<b>1 400</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	<b>149</b>	<b>199</b>	<b>582</b>	<b>629</b>	<b>708</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	0	6	1	1	1	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	149	194	581	628	707	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>1 554</b>	<b>10 317</b>	<b>23 255</b>	<b>59 325</b>	<b>64 162</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	1 526	10 131	22 750	58 165	62 910	..	..	..	..	..
5110 General taxes	762	6 259	16 980	45 770	49 408	..	..	..	..	..
5120 Taxes on specific goods and services	764	3 872	5 770	12 395	13 502	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	28	186	505	1 160	1 252	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>0</b>	<b>7</b>	<b>2 575</b>	<b>7 268</b>	<b>7 947</b>	..	..	..	..	..
6100 Paid solely by business	..	0	0	0	0	..	..	..	..	..
6200 Other	..	7	2 575	7 268	7 947	..	..	..	..	..
<b>Total tax revenue</b>	<b>2 210</b>	<b>13 815</b>	<b>34 605</b>	<b>96 862</b>	<b>104 811</b>	..	..	..	..	..

Million GTQ

	Local government					Social security funds <sup>2</sup>				
	1990	2000	2010	2023	2024	1990	2000	2010	2023	2024
<b>1000 Taxes on income, profits and capital gains</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>436</b>	<b>2 569</b>	<b>6 312</b>	<b>17 613</b>	<b>19 206</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	436	2 569	6 312	17 613	19 206
<b>3000 Taxes on payroll and workforce<sup>1</sup></b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	..	<b>147</b>	<b>620</b>	<b>1 630</b>	<b>1 746</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	..	147	620	1 630	1 746	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	..	..	..	..	..	..	..	..	..	..
5110 General taxes	..	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	..	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	..	..	..	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	..	..	..	..	..	..	..	..
<b>6000 Other taxes</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	..	<b>147</b>	<b>620</b>	<b>1 630</b>	<b>1 746</b>	<b>436</b>	<b>2 569</b>	<b>6 312</b>	<b>17 613</b>	<b>19 206</b>

.. Not available

1. Contributions to INTECAP and contributions to IRTRA are included in heading 3000. The tax revenues are classified under the central government. In Guatemala these revenues are classified under a separate unit considered to be different to the central government.

2. Corresponds to social security contributions to the Guatemalan Social Security Institute (IGSS) and payments by public employees to the government's pension fund.

Table 5.17. Guyana, tax revenues by sub-sectors of government

Million GYD

	Federal government <sup>1</sup>					State/Regional				
	1990	2000	2010	2023	2024	1990	2000	2010	2023	2024
<b>1000 Taxes on income, profits and capital gains</b>	<b>1 752</b>	<b>16 179</b>	<b>39 561</b>	<b>213 899</b>	<b>251 213</b>	..	..	..	..	..
1100 Of individuals	333	7 734	17 816	72 423	83 131	..	..	..	..	..
1200 Corporate	1 375	8 266	21 427	139 404	166 077	..	..	..	..	..
1300 Unallocable between 1100 and 1200	43	179	317	2 072	2 005	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	<b>53</b>	<b>701</b>	<b>2 068</b>	<b>7 668</b>	<b>8 889</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	40	681	1 562	7 065	8 238	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	13	20	31	99	228	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	476	505	423	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>2 200</b>	<b>20 798</b>	<b>59 360</b>	<b>149 202</b>	<b>170 654</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	2 162	20 530	58 846	141 976	155 975	..	..	..	..	..
5110 General taxes	1 399	14 861	27 044	72 535	80 823	..	..	..	..	..
5120 Taxes on specific goods and services	763	5 669	31 802	69 441	75 153	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	38	268	514	7 226	14 679	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>1 037</b>	<b>204</b>	<b>757</b>	<b>2 050</b>	<b>2 778</b>	..	..	..	..	..
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	1 037	204	757	2 050	2 778	..	..	..	..	..
<b>Total tax revenue</b>	<b>5 041</b>	<b>37 882</b>	<b>101 746</b>	<b>372 819</b>	<b>433 535</b>	..	..	..	..	..

Million GYD

	Local government <sup>2</sup>					Social security funds <sup>3</sup>				
	1990	2000	2010	2023	2024	1990	2000	2010	2023	2024
<b>1000 Taxes on income, profits and capital gains</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>191</b>	<b>4 868</b>	<b>10 047</b>	<b>36 077</b>	<b>39 121</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	191	4 868	10 047	36 077	39 121
<b>3000 Taxes on payroll and workforce</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..	..	..
4500 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	..	..	..	..	..	..	..	..	..	..
5110 General taxes	..	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	..	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	..	..	..	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	..	..	..	..	..	..	..	..
<b>6000 Other taxes</b>	..	..	<b>113</b>	<b>53</b>	<b>64</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	0	0	0	..	..	..	..	..
6200 Other	..	..	113	53	64	..	..	..	..	..
<b>Total tax revenue</b>	..	..	<b>113</b>	<b>53</b>	<b>64</b>	<b>191</b>	<b>4 868</b>	<b>10 047</b>	<b>36 077</b>	<b>39 121</b>

.. Not available

1. Central government tax revenues are based on Budget Estimates by the Ministry of Finance.

2. Local government tax revenues include payments of local taxes by public corporations.

3. Social security figures include contributions to National Insurance Scheme.

Table 5.18. Honduras, tax revenues by sub-sectors of government

Million HNL

	Federal government					State/Regional				
	1990	2000	2010	2023	2024	1990	2000	2010	2023	2024
<b>1000 Taxes on income, profits and capital gains</b>	<b>431</b>	<b>2 907</b>	<b>13 232</b>	<b>48 397</b>	<b>53 294</b>	..	..	..	..	..
1100 Of individuals	157	992	4 528	18 570	20 522	..	..	..	..	..
1200 Corporate	274	1 916	8 705	29 828	32 772	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce<sup>1</sup></b>	<b>0</b>	<b>0</b>	<b>485</b>	<b>1 459</b>	<b>1 459</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	<b>16</b>	<b>266</b>	<b>994</b>	<b>5 562</b>	<b>5 908</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	16	189	254	910	911	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	78	359	429	418	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	4 222	4 579	..	..	..	..	..
4500 Non-recurrent taxes	0	0	380	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>1 401</b>	<b>12 436</b>	<b>28 937</b>	<b>90 535</b>	<b>97 287</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	1 401	12 436	28 937	90 535	97 287	..	..	..	..	..
5110 General taxes	344	5 146	16 050	64 421	69 458	..	..	..	..	..
5120 Taxes on specific goods and services	1 057	7 290	12 887	26 114	27 829	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	0	0	0	0	0	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>1</b>	<b>2</b>	<b>9</b>	<b>13</b>	<b>10</b>	..	..	..	..	..
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	1	2	9	13	10	..	..	..	..	..
<b>Total tax revenue</b>	<b>1 849</b>	<b>15 612</b>	<b>43 657</b>	<b>145 966</b>	<b>157 958</b>	..	..	..	..	..

Million HNL

	Local government <sup>2</sup>					Social security funds				
	1990	2000	2010	2023	2024	1990	2000	2010	2023	2024
<b>1000 Taxes on income, profits and capital gains</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>179</b>	<b>1 727</b>	<b>8 671</b>	<b>25 949</b>	<b>29 239</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	179	1 727	8 671	25 949	29 239
<b>3000 Taxes on payroll and workforce<sup>1</sup></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..	..	..
4500 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	..	..	..	..	..	..	..	..	..	..
5110 General taxes	..	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	..	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	..	..	..	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	..	..	..	..	..	..	..	..
<b>6000 Other taxes</b>	<b>90</b>	<b>960</b>	<b>2 216</b>	<b>5 770</b>	<b>6 656</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	90	960	2 216	5 770	6 656	..	..	..	..	..
<b>Total tax revenue</b>	<b>90</b>	<b>960</b>	<b>2 216</b>	<b>5 770</b>	<b>6 656</b>	<b>179</b>	<b>1 727</b>	<b>8 671</b>	<b>25 949</b>	<b>29 239</b>

.. Not available

- The employer contributions to National Institute of Vocational Training (INFOP) are included in heading 3000. The tax revenue is classified under the central government. In Honduras this revenue is classified under a separate unit considered to be different to the central government.
- The figures may include non-tax revenues and central government transfers but it has not been possible to distinguish the different components of local government tax revenues.

Table 5.19. Jamaica, tax revenues by sub-sectors of government

Million JMD

	Federal government <sup>1</sup>					State/Regional				
	1990	2000	2010	2023	2024	1990	2000	2010	2023	2024
<b>1000 Taxes on income, profits and capital gains</b>	<b>3 639</b>	<b>35 457</b>	<b>105 917</b>	<b>278 663</b>	<b>287 036</b>	..	..	..	..	..
1100 Of individuals	1 687	17 441	54 798	143 758	148 323	..	..	..	..	..
1200 Corporate	1 280	7 627	33 091	100 539	97 807	..	..	..	..	..
1300 Unallocable between 1100 and 1200	672	10 389	18 028	34 366	40 906	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>305</b>	<b>3 821</b>	<b>12 792</b>	<b>47 305</b>	<b>51 153</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	<b>965</b>	<b>3 623</b>	<b>7 339</b>	<b>11 146</b>	<b>11 794</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	67	0	0	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	898	3 623	7 339	11 146	11 794	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>2 824</b>	<b>43 907</b>	<b>149 544</b>	<b>475 406</b>	<b>505 301</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	2 760	43 107	147 500	468 632	497 803	..	..	..	..	..
5110 General taxes	297	22 356	84 409	271 437	294 222	..	..	..	..	..
5120 Taxes on specific goods and services	2 463	20 752	63 091	197 195	203 581	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	64	800	2 045	6 774	7 498	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>16</b>	<b>266</b>	<b>748</b>	<b>2 752</b>	<b>2 827</b>	..	..	..	..	..
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	16	266	748	2 752	2 827	..	..	..	..	..
<b>Total tax revenue</b>	<b>7 748</b>	<b>87 074</b>	<b>276 340</b>	<b>815 273</b>	<b>858 110</b>	..	..	..	..	..

Million JMD

	Local government <sup>1</sup>					Social security funds <sup>1</sup>				
	1990	2000	2010	2023	2024	1990	2000	2010	2023	2024
<b>1000 Taxes on income, profits and capital gains</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	<b>8 199</b>	<b>54 449</b>	<b>61 345</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	<b>8 199</b>	<b>54 449</b>	<b>61 345</b>
<b>3000 Taxes on payroll and workforce</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	..	<b>639</b>	<b>2 600</b>	<b>9 449</b>	<b>9 892</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	..	639	2 600	9 449	9 892	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	..	..	..	..	..	..	..	..	..	..
5110 General taxes	..	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	..	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	..	..	..	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	..	..	..	..	..	..	..	..
<b>6000 Other taxes</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	..	<b>639</b>	<b>2 600</b>	<b>9 449</b>	<b>9 892</b>	..	..	<b>8 199</b>	<b>54 449</b>	<b>61 345</b>

.. Not available

1. The figures refer to fiscal year ending 31st March for 1990-2003 and then calendar year ending 31st December.

Table 5.20. Mexico, tax revenues by sub-sectors of government

Million MXN

	Federal government					State/Regional				
	1990	2000	2010	2023	2024	1990	2000	2010	2023	2024
<b>1000 Taxes on income, profits and capital gains<sup>1</sup></b>	<b>34 668</b>	<b>276 548</b>	<b>683 604</b>	<b>2 514 390</b>	<b>2 690 515</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	313 473	1 190 186	1 331 472	..	..	..	..	..
1200 Corporate	..	..	246 745	1 243 430	1 271 053	..	..	..	..	..
1300 Unallocable between 1100 and 1200	34 668	276 548	123 386	80 774	87 989	3	0	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>818</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>972</b>	<b>11 215</b>	<b>36 818</b>	<b>170 286</b>	<b>188 763</b>
<b>4000 Taxes on property</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>894</b>	<b>7 018</b>	<b>13 137</b>	<b>34 547</b>	<b>37 200</b>
4100 Recurrent taxes on immovable property	..	..	..	..	..	..	5 238	8 522	22 231	23 845
4200 Recurrent taxes on net wealth	..	..	..	..	..	..	0	0	0	0
4300 Estate, inheritance and gift taxes	..	..	..	..	..	..	0	0	0	0
4400 Taxes on financial and capital transactions	..	..	..	..	..	..	1781	4 615	12 316	13 355
4500 Non-recurrent taxes	..	..	..	..	..	..	0	0	0	0
4600 Other recurrent taxes on property	..	..	..	..	..	..	0	0	0	0
<b>5000 Taxes on goods and services</b>	<b>44 605</b>	<b>318 065</b>	<b>645 623</b>	<b>1 946 058</b>	<b>2 205 276</b>	<b>118</b>	<b>1346</b>	<b>5 805</b>	<b>34 018</b>	<b>37 843</b>
5100 Taxes on production, sale, transfer, etc	44 029	309 283	627 187	1 945 068	2 204 157	45	910	2 470	15 595	17 434
5110 General taxes	26 635	189 606	504 509	1 366 583	1 407 983	0	0	0	0	0
5120 Taxes on specific goods and services	17 394	119 677	122 678	578 485	796 175	30	910	2 470	15 595	17 434
5130 Unallocable between 5110 and 5120	0	0	0	0	0	15	0	0	0	0
5200 Taxes on use of goods and perform activities	576	8 782	18 436	990	1119	73	436	3335	18 423	20 408
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>1 340</b>	<b>5 878</b>	<b>22 236</b>	<b>72 390</b>	<b>71 301</b>	<b>165</b>	<b>907</b>	<b>2 546</b>	<b>17 510</b>	<b>17 157</b>
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	1 340	5 878	22 236	72 390	71 301	165	907	2 546	17 510	17 157
<b>Total tax revenue</b>	<b>81 434</b>	<b>600 491</b>	<b>1351 463</b>	<b>4 532 837</b>	<b>4 967 092</b>	<b>2 152</b>	<b>20 485</b>	<b>58 307</b>	<b>256 362</b>	<b>280 963</b>

Million MXN

	Local government					Social security funds <sup>2</sup>				
	1990	2000	2010	2023	2024	1990	2000	2010	2023	2024
<b>1000 Taxes on income, profits and capital gains<sup>1</sup></b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	2	0	..	..	..	0	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17 165</b>	<b>138 223</b>	<b>277 459</b>	<b>761 511</b>	<b>852 362</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	138 223	277 459	761 511	852 362
<b>3000 Taxes on payroll and workforce</b>	<b>7</b>	<b>2</b>	<b>93</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>1017</b>	<b>6 946</b>	<b>25 818</b>	<b>77 426</b>	<b>67 476</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	..	4 710	17 202	47 979	42 446	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	2236	8 616	29 447	25 030	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>114</b>	<b>202</b>	<b>487</b>	<b>3 038</b>	<b>1 869</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	97	133	466	2 726	1 524	0	..	..	..	..
5110 General taxes	0	0	0	0	0	0	..	..	..	..
5120 Taxes on specific goods and services	95	133	466	2 726	1 524	0	..	..	..	..
5130 Unallocable between 5110 and 5120	2	0	0	0	0	0	..	..	..	..
5200 Taxes on use of goods and perform activities	17	69	21	312	345	0	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	..	..	..	..
<b>6000 Other taxes</b>	<b>114</b>	<b>866</b>	<b>2 616</b>	<b>16 984</b>	<b>29 723</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	0	0	0	0	0	0	..	..	..	..
6200 Other	114	866	2 616	16 984	29 723	0	..	..	..	..
<b>Total tax revenue</b>	<b>1 254</b>	<b>8 016</b>	<b>29 014</b>	<b>97 450</b>	<b>99 068</b>	<b>17 165</b>	<b>138 223</b>	<b>277 459</b>	<b>761 511</b>	<b>852 362</b>

.. Not available

1. In ECLAC data, income taxes are presented net of credit on salary figures.

2. In ECLAC data, social security contributions are presented net of transfers from the Federal government for the payment of IMSS (Mexican Social Security Institute) pensions.

Table 5.21. Nicaragua, tax revenues by sub-sectors of government

Million NIO

	Federal government					State/Regional				
	1990	2000	2010	2023	2024	1990	2000	2010	2023	2024
<b>1000 Taxes on income, profits and capital gains</b>	..	<b>1 144</b>	<b>8 351</b>	<b>58 692</b>	<b>64 466</b>	..	..	..	..	..
1100 Of individuals	..	299	1 857	10 674	12 280	..	..	..	..	..
1200 Corporate	..	845	6 494	35 824	38 020	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	0	0	12 194	14 166	..	..	..	..	..
<b>2000 Social security contributions</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	..	<b>11</b>	<b>20</b>	<b>107</b>	<b>129</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	..	0	0	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	11	20	107	129	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	<b>5 584</b>	<b>17 029</b>	<b>70 600</b>	<b>80 328</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	..	5 584	17 029	70 600	80 328	..	..	..	..	..
5110 General taxes	..	2 931	10 353	45 834	52 576	..	..	..	..	..
5120 Taxes on specific goods and services	..	2 653	6 676	24 766	27 752	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	0	0	0	0	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	..	<b>6 739</b>	<b>25 400</b>	<b>129 400</b>	<b>144 922</b>	..	..	..	..	..

Million NIO

	Local government <sup>1</sup>					Social security funds				
	1990	2000	2010	2023	2024	1990	2000	2010	2023	2024
<b>1000 Taxes on income, profits and capital gains</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	<b>1 678</b>	<b>8 090</b>	<b>38 390</b>	<b>42 107</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	1 678	8 090	38 390	42 107
<b>3000 Taxes on payroll and workforce</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	..	<b>0</b>	<b>403</b>	<b>1 986</b>	<b>2 343</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	..	..	403	1 986	2 343	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	..	..	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	<b>0</b>	<b>1 922</b>	<b>6 978</b>	<b>7 836</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	..	..	1 579	5 552	6 259	..	..	..	..	..
5110 General taxes	..	..	1 579	5 552	6 259	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	0	0	0	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	343	1 426	1 577	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	..	<b>0</b>	<b>347</b>	<b>1 634</b>	<b>1 947</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	0	0	0	..	..	..	..	..
6200 Other	..	..	347	1 634	1 947	..	..	..	..	..
<b>Total tax revenue</b>	..	<b>882</b>	<b>2 672</b>	<b>10 598</b>	<b>12 125</b>	..	<b>1 678</b>	<b>8 090</b>	<b>38 390</b>	<b>42 107</b>

.. Not available

Note: Comparable statistics for 1990 cannot be shown due to the devaluation of the Nicaraguan cordoba.

1. Local tax revenue data in 2021-24 are estimated.

Table 5.22. Panama, tax revenues by sub-sectors of government

Million PAB

	Federal government <sup>3</sup>					State/Regional				
	1990	2000	2010	2023	2024	1990	2000	2010	2023	2024
<b>1000 Taxes on income, profits and capital gains</b>	<b>217</b>	<b>485</b>	<b>1 317</b>	<b>3 352</b>	<b>2 564</b>	..	..	..	..	..
1100 Of individuals	140	295	440	1 722	1 180	..	..	..	..	..
1200 Corporate	66	159	603	1 231	965	..	..	..	..	..
1300 Unallocable between 1100 and 1200	11	31	273	399	418	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce<sup>1</sup></b>	<b>0</b>	<b>36</b>	<b>59</b>	<b>200</b>	<b>141</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	<b>32</b>	<b>43</b>	<b>138</b>	<b>248</b>	<b>176</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	28	34	108	201	123	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	3	9	30	48	52	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>349</b>	<b>565</b>	<b>1 547</b>	<b>2 477</b>	<b>2 584</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	332	546	1 473	2 352	2 463	..	..	..	..	..
5110 General taxes	80	69	766	1 436	1 482	..	..	..	..	..
5120 Taxes on specific goods and services <sup>2</sup>	251	477	707	916	981	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	15	19	75	125	121	..	..	..	..	..
5300 Unallocable between 5100 and 5200	2	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>26</b>	<b>27</b>	<b>41</b>	<b>26</b>	<b>29</b>	..	..	..	..	..
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	26	27	41	26	29	..	..	..	..	..
<b>Total tax revenue</b>	<b>624</b>	<b>1 157</b>	<b>3 102</b>	<b>6 304</b>	<b>5 493</b>					

Million PAB

	Local government <sup>4</sup>					Social security funds <sup>5</sup>				
	1990	2000	2010	2023	2024	1990	2000	2010	2023	2024
<b>1000 Taxes on income, profits and capital gains</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>325</b>	<b>742</b>	<b>1 615</b>	<b>3 490</b>	<b>4 136</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	325	742	1 615	3 490	4 136
<b>3000 Taxes on payroll and workforce<sup>1</sup></b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	..	0	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	0	..	..	..	..	..	..	..	..
4500 Non-recurrent taxes	..	0	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	..	..	..	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	<b>43</b>	<b>76</b>	<b>165</b>	<b>160</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	..	0	0	0	0	..	..	..	..	..
5110 General taxes	..	0	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services <sup>2</sup>	..	0	..	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	..	..	..	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	43	76	165	160	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	0	..	..	..	..	..	..	..	..
6200 Other	..	0	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	..	<b>43</b>	<b>76</b>	<b>165</b>	<b>160</b>	<b>325</b>	<b>742</b>	<b>1 615</b>	<b>3 490</b>	<b>4 136</b>

.. Not available

1. In ECLAC data, education insurance is classified as "Other taxes" (6000).

2. In CIAT and ECLAC data, the tax on banks, financial institutions and currency exchange is classified as a property tax (4000).

3. The figures of fiscal documents ("documentos fiscales") as they are not considered as tax revenues according to the OECD classification, described in the interpretative guide.

4. Local tax revenue data in 2023 and 2024 are estimated.

5. Social security contributions include regular and special contributions and professional risks premium collected by the Caja de Seguro Social (CSS).

Table 5.23. Paraguay, tax revenues by sub-sectors of government

Million PYG

	Federal government					State/Regional				
	1990	2000	2010	2023	2024	1990	2000	2010	2023	2024
<b>1000 Taxes on income, profits and capital gains</b>	<b>73 726</b>	<b>470 388</b>	<b>2 096 498</b>	<b>8 175 518</b>	<b>10 685 747</b>	..	..	..	..	..
1100 Of individuals	..	15 042	31 263	457 741	504 849	..	..	..	..	..
1200 Corporate	..	455 346	2 065 235	7 717 776	10 180 898	..	..	..	..	..
1300 Unallocable between 1100 and 1200	73 726	0	0	0	0	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	<b>17 162</b>	<b>71 777</b>	<b>332</b>	<b>35</b>	<b>139</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	17 162	0	0	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	71 777	332	35	139	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>438 444</b>	<b>2 080 878</b>	<b>9 226 584</b>	<b>23 005 530</b>	<b>27 078 083</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	438 444	2 080 878	9 226 493	23 005 530	27 078 083	..	..	..	..	..
5110 General taxes	0	1 150 496	5 991 694	17 037 941	19 598 491	..	..	..	..	..
5120 Taxes on specific goods and services	438 444	930 382	3 234 799	5 967 589	7 479 592	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	0	0	91	0	0	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>49 807</b>	<b>44 875</b>	<b>109 001</b>	<b>228 712</b>	<b>732 427</b>	..	..	..	..	..
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	49 807	44 875	109 001	228 712	732 427	..	..	..	..	..
<b>Total tax revenue</b>	<b>579 139</b>	<b>2 667 918</b>	<b>11 432 415</b>	<b>31 409 795</b>	<b>38 496 395</b>	..	..	..	..	..

Million PYG

	Local government <sup>1</sup>					Social security funds <sup>2</sup>				
	1990	2000	2010	2023	2024	1990	2000	2010	2023	2024
<b>1000 Taxes on income, profits and capital gains</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>28 882</b>	<b>919 533</b>	<b>3 552 640</b>	<b>12 909 156</b>	<b>13 224 558</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	<b>28 882</b>	<b>919 533</b>	<b>3 552 640</b>	<b>12 909 156</b>	<b>13 224 558</b>
<b>3000 Taxes on payroll and workforce</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	..	..	<b>275 787</b>	<b>584 569</b>	<b>615 796</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	..	..	258 423	544 983	577 144	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	15 623	38 305	37 871	..	..	..	..	..
4500 Non-recurrent taxes	..	..	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	1 742	1 281	780	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	..	<b>235 877</b>	<b>502 878</b>	<b>560 261</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	..	..	19 384	18 210	18 630	..	..	..	..	..
5110 General taxes	..	..	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	19 384	18 210	18 630	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	216 256	483 312	539 664	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	237	1 356	1 967	..	..	..	..	..
<b>6000 Other taxes</b>	..	..	<b>141 811</b>	<b>59 641</b>	<b>62 291</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	0	0	0	..	..	..	..	..
6200 Other	..	..	141 811	59 641	62 291	..	..	..	..	..
<b>Total tax revenue</b>	..	..	<b>653 476</b>	<b>1 147 088</b>	<b>1 238 347</b>	<b>28 882</b>	<b>919 533</b>	<b>3 552 640</b>	<b>12 909 156</b>	<b>13 224 558</b>

.. Not available

1. The figures for years before 2006 exclude local government tax revenues as the data are not available.

2. Social security contributions before 1999 do not include contributions collected by decentralised institutions as the data are not available.

Table 5.24. Peru, tax revenues by sub-sectors of government

Million PEN

	Federal government					State/Regional				
	1990	2000	2010	2023	2024	1990	2000	2010	2023	2024
<b>1000 Taxes on income, profits and capital gains</b>	<b>37</b>	<b>5 078</b>	<b>25 530</b>	<b>61 638</b>	<b>64 805</b>	..	..	..	..	..
1100 Of individuals	3	2 117	6 518	17 875	19 601	..	..	..	..	..
1200 Corporate	32	2 526	17 773	41 153	41 534	..	..	..	..	..
1300 Unallocable between 1100 and 1200	1	436	1 239	2 611	3 671	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce<sup>1</sup></b>	<b>0</b>	<b>1 149</b>	<b>57</b>	<b>115</b>	<b>126</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	<b>99</b>	<b>0</b>	<b>2 545</b>	<b>5 612</b>	<b>5 729</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	0	0	0	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	1 601	5 302	5 379	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	38	0	944	311	350	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	61	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>407</b>	<b>15 986</b>	<b>35 040</b>	<b>75 815</b>	<b>79 904</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	407	15 986	35 040	75 815	79 904	..	..	..	..	..
5110 General taxes	109	9 646	29 094	65 093	69 562	..	..	..	..	..
5120 Taxes on specific goods and services	297	6 340	5 946	10 722	10 342	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	0	0	0	0	0	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>9</b>	<b>697</b>	<b>1 074</b>	<b>3 435</b>	<b>4 664</b>	..	..	..	..	..
6100 Paid solely by business	0	84	108	115	119	..	..	..	..	..
6200 Other	9	614	966	3 321	4 545	..	..	..	..	..
<b>Total tax revenue</b>	<b>551</b>	<b>22 911</b>	<b>64 246</b>	<b>146 616</b>	<b>155 229</b>	..	..	..	..	..

Million PEN

	Local government <sup>2</sup>					Social security funds				
	1990	2000	2010	2023	2024	1990	2000	2010	2023	2024
<b>1000 Taxes on income, profits and capital gains</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50</b>	<b>3 185</b>	<b>7 929</b>	<b>18 883</b>	<b>20 224</b>
2100 Employees	..	..	..	..	..	..	566	2 433	4 480	4 761
2200 Employers	..	..	..	..	..	..	2 515	5 454	14 344	15 400
2300 Self-employed or non-employed	..	..	..	..	..	..	95	42	59	62
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	50	9	0	0	0
<b>3000 Taxes on payroll and workforce<sup>1</sup></b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	..	<b>323</b>	<b>1 287</b>	<b>3 515</b>	<b>3 862</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	..	298	727	2 711	2 930	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	25	560	804	933	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	<b>59</b>	<b>290</b>	<b>530</b>	<b>599</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	..	34	135	183	182	..	..	..	..	..
5110 General taxes	..	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	..	34	135	183	182	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	0	25	154	347	417	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>0</b>	<b>48</b>	<b>26</b>	<b>18</b>	<b>15</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	0	0	0	0	..	..	..	..	..
6200 Other	..	48	26	18	15	..	..	..	..	..
<b>Total tax revenue</b>	..	<b>430</b>	<b>1 603</b>	<b>4 064</b>	<b>4 477</b>	<b>50</b>	<b>3 185</b>	<b>7 929</b>	<b>18 883</b>	<b>20 224</b>

.. Not available

- Contributions to SENATI are included in heading 3000. The tax revenue is classified under the central government. In Peru this revenue is classified under a separate unit considered to be different to the central government.
- The figures for years up to 2000 exclude local government tax revenues as the data are not available.

Table 5.25. Saint Lucia, tax revenues by sub-sectors of government

Million XCD

	Federal government					State/Regional				
	1990	2000	2010	2023	2024	1990	2000	2010	2023	2024
<b>1000 Taxes on income, profits and capital gains</b>	..	137	224	325	325	..	..	..	..	..
1100 Of individuals	..	49	83	152	151	..	..	..	..	..
1200 Corporate	..	63	95	154	148	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	26	46	19	25	..	..	..	..	..
<b>2000 Social security contributions</b>	..	0	0	0	0	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	..	0	0	0	0	..	..	..	..	..
<b>4000 Taxes on property</b>	..	11	19	37	37	..	..	..	..	..
4100 Recurrent taxes on immovable property	..	2	3	10	12	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	9	16	27	26	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	284	493	864	954	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	..	277	467	854	943	..	..	..	..	..
5110 General taxes	..	101	119	398	426	..	..	..	..	..
5120 Taxes on specific goods and services	..	176	348	456	517	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	7	26	10	11	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	..	0	0	0	0	..	..	..	..	..
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	..	432	737	1 226	1 315	..	..	..	..	..

Million XCD

	Local government					Social security funds <sup>1</sup>				
	1990	2000	2010	2023	2024	1990	2000	2010	2023	2024
<b>1000 Taxes on income, profits and capital gains</b>	..	..	..	..	..	..	0	0	0	0
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions</b>	..	..	..	..	..	..	48	92	158	164
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	1	1	2
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	48	91	156	162
<b>3000 Taxes on payroll and workforce</b>	..	..	..	..	..	..	0	0	0	0
<b>4000 Taxes on property</b>	..	..	..	..	..	..	0	0	0	0
4100 Recurrent taxes on immovable property	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..	..	..
4500 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	..	..	..	..	..	0	0	0	0
5100 Taxes on production, sale, transfer, etc	..	..	..	..	..	..	..	..	..	..
5110 General taxes	..	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	..	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	..	..	..	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	..	..	..	..	..	..	..	..
<b>6000 Other taxes</b>	..	..	..	..	..	..	0	0	0	0
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	..	..	..	..	..	..	48	92	158	164

.. Not available

1. The data for social security contributions are estimated for 2021-24.

Table 5.26. Suriname, tax revenues by sub-sectors of government

Million SRD

	Federal government					State/Regional				
	1990	2000	2010	2023	2024	1990	2000	2010	2023	2024
<b>1000 Taxes on income, profits and capital gains</b>	..	..	..	<b>13 321</b>	<b>13 380</b>	..	..	..	..	..
1100 Of individuals	..	..	..	5 293	4 746	..	..	..	..	..
1200 Corporate	..	..	..	7 116	7 688	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	912	947	..	..	..	..	..
<b>2000 Social security contributions</b>	..	..	..	<b>0</b>	<b>0</b>	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	..	..	..	<b>0</b>	<b>0</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	..	..	..	<b>8</b>	<b>13</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	..	..	..	3	3	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	5	10	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	0	0	..	..	..	..	..
4500 Non-recurrent taxes	..	..	..	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	..	..	<b>10 325</b>	<b>14 539</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	..	..	..	10 325	14 539	..	..	..	..	..
5110 General taxes	..	..	..	5 013	6 146	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	..	5 312	8 393	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	..	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	..	0	0	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	..	..	..	..	..	..	..	..
<b>6000 Other taxes</b>	..	..	..	<b>56</b>	<b>144</b>	..	..	..	..	..
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	56	144	..	..	..	..	..
<b>Total tax revenue</b>	..	..	..	<b>23 710</b>	<b>28 077</b>	..	..	..	..	..

Million SRD

	Local government					Social security funds <sup>1</sup>				
	1990	2000	2010	2023	2024	1990	2000	2010	2023	2024
<b>1000 Taxes on income, profits and capital gains</b>	..	..	..	..	..	..	..	..	..	..
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions</b>	..	..	..	..	..	..	..	..	<b>732</b>	<b>937</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	..	..	..	..	..	..	..	..	..	..
<b>4000 Taxes on property</b>	..	..	..	..	..	..	..	..	..	..
4100 Recurrent taxes on immovable property	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..	..	..
4500 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	..	..	..	..	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	..	..	..	..	..	..	..	..	..	..
5110 General taxes	..	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	..	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	..	..	..	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	..	..	..	..	..	..	..	..
<b>6000 Other taxes</b>	..	..	..	..	..	..	..	..	..	..
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	..	..	..	..	..	..	..	..	<b>732</b>	<b>937</b>

.. Not available

Table 5.27. Trinidad and Tobago, tax revenues by sub-sectors of government

Million TTD

	Federal government					State/Regional				
	1990	2000	2010	2023	2024	1990	2000	2010	2023	2024
<b>1000 Taxes on income, profits and capital gains</b>	<b>2 595</b>	<b>6 224</b>	<b>27 213</b>	<b>29 668</b>	<b>22 570</b>	..	..	..	..	..
1100 Of individuals	669	2 325	4 674	6 054	6 489	..	..	..	..	..
1200 Corporate	1 856	3 704	21 659	21 995	14 940	..	..	..	..	..
1300 Unallocable between 1100 and 1200	70	195	881	1 619	1 142	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	<b>90</b>	<b>175</b>	<b>194</b>	<b>291</b>	<b>444</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	39	64	22	1	100	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	1	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	49	111	172	290	343	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>2 055</b>	<b>3 852</b>	<b>9 667</b>	<b>11 938</b>	<b>14 787</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	1 973	3 603	9 282	11 637	14 556	..	..	..	..	..
5110 General taxes	980	1 890	6 358	7 788	10 498	..	..	..	..	..
5120 Taxes on specific goods and services	993	1 713	2 924	3 849	4 058	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	81	249	386	301	232	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	<b>4 740</b>	<b>10 251</b>	<b>37 074</b>	<b>41 897</b>	<b>37 801</b>	..	..	..	..	..

Million TTD

	Local government					Social security funds <sup>1</sup>				
	1990	2000	2010	2023	2024	1990	2000	2010	2023	2024
<b>1000 Taxes on income, profits and capital gains</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions</b>	..	..	..	..	..	<b>183</b>	<b>702</b>	<b>2 645</b>	<b>4 808</b>	<b>4 749</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	183	702	2 645	4 808	4 749
<b>3000 Taxes on payroll and workforce</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..	..	..
4500 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	..	..	..	..	..	..	..	..	..	..
5110 General taxes	..	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	..	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	..	..	..	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	..	..	..	..	..	..	..	..
<b>6000 Other taxes</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	..	..	..	..	..	<b>183</b>	<b>702</b>	<b>2 645</b>	<b>4 808</b>	<b>4 749</b>

.. Not available

1. The figures follow financial year from July to June.

Table 5.28. Uruguay, tax revenues by sub-sectors of government

Million UYU

	Federal government					State/Regional				
	1990	2000	2010	2023	2024	1990	2000	2010	2023	2024
<b>1000 Taxes on income, profits and capital gains</b>	<b>114</b>	<b>8 698</b>	<b>42 583</b>	<b>217 293</b>	<b>225 943</b>	..	..	..	..	..
1100 Of individuals	0	3 597	19 148	121 171	126 196	..	..	..	..	..
1200 Corporate	114	5 102	21 772	83 530	85 911	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	1 662	12 592	13 836	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	<b>105</b>	<b>2 690</b>	<b>11 688</b>	<b>39 200</b>	<b>40 548</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	0	533	1 252	6 231	6 559	..	..	..	..	..
4200 Recurrent taxes on net wealth	94	1 769	8 760	28 577	29 409	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	11	372	1 350	3 641	3 810	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	1	15	326	751	770	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>1 301</b>	<b>29 556</b>	<b>96 432</b>	<b>297 935</b>	<b>326 551</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	1 301	29 556	96 432	297 935	326 551	..	..	..	..	..
5110 General taxes <sup>1</sup>	660	18 009	69 951	206 033	225 545	..	..	..	..	..
5120 Taxes on specific goods and services	641	11 546	26 480	91 902	101 006	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	0	0	0	0	0	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>-10</b>	<b>-145</b>	<b>586</b>	<b>1 231</b>	<b>1 293</b>	..	..	..	..	..
6100 Paid solely by business	-10	-145	586	1 231	1 293	..	..	..	..	..
6200 Other	0	0	0	0	0	..	..	..	..	..
<b>Total tax revenue</b>	<b>1 510</b>	<b>40 799</b>	<b>151 289</b>	<b>555 659</b>	<b>594 335</b>	..	..	..	..	..

Million UYU

	Local government					Social security funds <sup>2</sup>				
	1990	2000	2010	2023	2024	1990	2000	2010	2023	2024
<b>1000 Taxes on income, profits and capital gains</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>717</b>	<b>17 679</b>	<b>49 742</b>	<b>218 426</b>	<b>240 759</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	717	17 679	49 742	218 426	240 759
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>107</b>	<b>2 819</b>	<b>7 277</b>	<b>26 247</b>	<b>27 386</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	87	2 715	6 887	24 903	26 011	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	20	104	390	1 344	1 375	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>57</b>	<b>2 583</b>	<b>3 851</b>	<b>18 697</b>	<b>19 691</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	0	7	63	237	274	..	..	..	..	..
5110 General taxes <sup>1</sup>	0	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	0	7	63	237	274	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	57	2 576	3 788	18 459	19 417	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
<b>6000 Other taxes</b>	<b>7</b>	<b>303</b>	<b>748</b>	<b>4 589</b>	<b>5 032</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	7	303	748	4 589	5 032	..	..	..	..	..
<b>Total tax revenue</b>	<b>171</b>	<b>5 705</b>	<b>11 876</b>	<b>49 533</b>	<b>52 108</b>	<b>717</b>	<b>17 679</b>	<b>49 742</b>	<b>218 426</b>	<b>240 759</b>

.. Not available

1. The tax on the sale of goods by public auctions under this heading is classified in category 4000 in ECLAC data.

2. Figures for 1990-98 are estimated by the General Tax Directorate (DGI). Since 1999 the figures include income from Social Security Bank (BPS) published by the Ministry of Economy and Finance.

Table 5.29. Venezuela, tax revenues by sub-sectors of government

VES

	Federal government <sup>2</sup>					State/Regional				
	1990	2000	2010	2023	2024	1990	2000	2010	2023	2024
<b>1000 Taxes on income, profits and capital gains</b>	<b>3 444</b>	<b>46 856</b>	<b>368 365</b>	..	..	..	..	..	..	..
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate <sup>1</sup>	3 148	33 683	86 998	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	297	13 173	281 367	..	..	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..	..	..
<b>4000 Taxes on property</b>	<b>11</b>	<b>3 999</b>	<b>2 217</b>	..	..	..	..	..	..	..
4100 Recurrent taxes on immovable property	0	0	0	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	11	191	2 217	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	3 808	0	..	..	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	..	..	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>457</b>	<b>51 726</b>	<b>733 363</b>	..	..	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	457	51 726	733 363	..	..	..	..	..	..	..
5110 General taxes	0	32 716	561 005	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	457	19 011	172 357	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	..	..	..	..	..	..	..
5200 Taxes on use of goods and perform activities	0	0	0	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	..	..	..	..	..	..	..
<b>6000 Other taxes</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..	..	..
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	<b>3 913</b>	<b>102 581</b>	<b>1 103 944</b>	..	..	..	..	..	..	..

VES

	Local government					Social security funds <sup>2,3</sup>				
	1990	2000	2010	2023	2024	1990	2000	2010	2023	2024
<b>1000 Taxes on income, profits and capital gains</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	..	..
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate <sup>1</sup>	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
<b>2000 Social security contributions</b>	..	..	..	..	..	<b>202</b>	<b>5 905</b>	<b>96 896</b>	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	202	5 905	96 896	..	..
<b>3000 Taxes on payroll and workforce</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	..	..
<b>4000 Taxes on property</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	..	..
4100 Recurrent taxes on immovable property	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..	..	..
4500 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	..	..
5100 Taxes on production, sale, transfer, etc	..	..	..	..	..	..	..	..	..	..
5110 General taxes	..	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	..	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	..	..	..	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	..	..	..	..	..	..	..	..
<b>6000 Other taxes</b>	..	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	..	..
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
<b>Total tax revenue</b>	..	..	..	..	..	<b>202</b>	<b>5 905</b>	<b>96 896</b>	..	..

.. Not available

1. Data for revenues from taxes on oil profits (classified under heading 1200) are not available from 2016.

2. Tax data are not available from 2018. The figures between 2015 and 2017 should be interpreted with caution as they have been affected by the high rate of inflation over this period.

3. Data on social security contributions are not available from 2014.

# Annex A. The OECD classification of taxes and interpretative guide

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- A.12. Attribution of tax revenues by subsectors of general government

## A.1 The OECD Classification of Taxes

### 1. 1000. Taxes on income, profits and capital gains

1100. Taxes on income, profits and capital gains of individuals

1110. On income and profits

1120. On capital gains

1200. Corporate taxes on income, profits and capital gains

1210. On income and profits

1220. On capital gains

1300. Unallocable as between 1100 and 1200

### 2. 2000. Social security contributions

2100. Employees

2110. On a payroll basis

2120. On an income tax basis

2200. Employers

2210. On a payroll basis

2220. On an income tax basis

2300. Self-employed or non-employed

2310. On a payroll basis

2320. On an income tax basis

2400 Unallocable as between 2100, 2200 and 2300

2410. On a payroll basis

2420. On an income tax basis

### 3. 3000. Taxes on payroll and workforce

### 4. 4000. Taxes on property

4100. Recurrent taxes on immovable property

4110. Households

4120. Other

4200. Recurrent taxes on net wealth

4210. Individual

4220. Corporate

4300. Estate, inheritance and gift taxes

4310. Estate and inheritance taxes

4320. Gift taxes

4400. Taxes on financial and capital transactions

- 4500. Other non-recurrent taxes on property
  - 4510. On net wealth
  - 4520. Other non-recurrent taxes
- 4600. Other recurrent taxes on property
- 5. 5000. Taxes on goods and services**
  - 5100. Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services
    - 5110. General taxes
      - 5111. Value added taxes
      - 5112. Sales taxes
      - 5113. Turnover and other general taxes on goods and services
    - 5120. Taxes on specific goods and services
      - 5121. Excises
      - 5122. Profits of fiscal monopolies
      - 5123. Customs and import duties
      - 5124. Taxes on exports
      - 5125. Taxes on investment goods
      - 5126 . Taxes on specific services
      - 5127. Other taxes on international trade and transactions
      - 5128. Other taxes on specific goods and services
    - 5130. Unallocable as between 5110 and 5120
  - 5200. Taxes on use of goods, or on permission to use goods or perform activities
    - 5210. Recurrent taxes
      - 5211. Paid by households in respect of motor vehicles
      - 5212. Paid by others in respect of motor vehicles
      - 5213. Other recurrent taxes
    - 5220. Non-recurrent taxes
  - 5300. Unallocable as between 5100 and 5200
- 6. 6000. Other taxes**
  - 6100. Paid solely by business
  - 6200. Paid by other than business or unidentifiable

## A.2 Coverage

### *General criteria*

1. In the OECD classification, the term “taxes” is confined to compulsory unrequited payments to the general government or to a supranational authority. Taxes are unrequited in the sense that benefits provided by government to taxpayers are not normally in proportion to their payments.
2. The term “tax” does not include fines, penalties and compulsory loans paid to government. Borderline cases between tax and non-tax revenues in relation to certain fees and charges are discussed in §12–15.
3. General government consists of the central administration, agencies whose operations are under its effective control, state and local governments and their administrations, certain social security schemes and autonomous governmental entities, excluding public enterprises. This definition of government follows that of the 2008 *System of National Accounts* (SNA).<sup>2</sup> In that publication, the general government sector and its sub-sectors are defined in Chapter 4, paragraphs 4.117 to 4.165.
4. Extra-budgetary units are part of the general government system. These are general government entities with individual budgets that are not fully covered by the main or general budget. These entities operate under the authority or control of a central, state, or local government. Extra-budgetary entities may have their own revenue sources, which may be supplemented by grants (transfers) from the general budget or from other sources. Even though their budgets may be subject to approval by the legislature, similar to that of budgetary accounts, they have discretion over the volume and composition of their spending. Such entities may be established to carry out specific government functions, such as road construction, or the nonmarket production of health or education services. Budgetary arrangements vary widely across countries, and various terms are used to describe these entities, but they are often referred to as “extra-budgetary funds” or “decentralised agencies.”
5. Compulsory, unrequited payments collected by national governments and paid to supranational authorities are also included as taxes under the definition in paragraph 1. Taxes that are collected by national governments and paid to a supranational authority are included as tax revenues at the level of the supranational authority in the SNA2008 (paragraphs 22.60-61, 22.88 and 22.99 refer) and the ESA2010 (paragraph 20.165 refers). In Revenue Statistics, these taxes include customs duties, contributions to the EU Single Resolution Fund, and any other taxes collected by EU member states on behalf of the European Union. They are included in the tax revenue amounts in the country tables (Chapter 5) of the country in which they are collected and are attributed to the supranational level of government (see §102).
6. In countries where the church forms part of general government, church taxes are included, provided they meet the criteria set out in §1 above. As the data refer to receipts of general government and to supranational authorities, levies paid to non-government bodies, welfare agencies or social insurance schemes outside general government, trade unions or trade associations, even where such levies are compulsory, are excluded. Compulsory payments to general government earmarked for such bodies are, however, included, provided that the government is not simply acting in an agency capacity.<sup>3</sup> Profits from fiscal monopolies are distinguished from those of other public enterprises and are treated as taxes because they reflect the exercise of the taxing power of the state by the use of monopoly powers (see §66–68), as are profits received by the government from the purchase and sale of foreign exchange at different rates (see §76).
7. Taxes paid by governments (e.g., social security contributions and payroll taxes paid by governments in their capacity as an employer, consumption taxes on their purchases or taxes on their property) are not excluded from the data provided. However, where it is possible to identify the amounts of revenue involved,<sup>4</sup> they are shown in Table 5.40 of this Report.

8. The relationship between this classification and that of the System of National Accounts (SNA) is set out in Sections A.9 and A.11 below. Because of the differences between the two classifications, the data shown in national accounts are sometimes calculated or classified differently from the practice set out in this guide. These and other differences are mentioned where appropriate (e.g., in §31 below) but it is not possible to refer to all of them. There may also be some differences between this classification and that employed domestically by certain national administrations (e.g., see §13 below), so that OECD and national statistics data may not always be consistent: any such differences, however, are likely to be very slight in terms of amounts of revenues involved.

### ***Social security contributions***

9. Compulsory social security contributions, as defined in §40, and paid to general government, are treated here as tax revenues. They may, however, differ from other taxes in that the receipt of social security benefits depends, in most countries, upon appropriate contributions having been made, although the size of the benefits is not necessarily related to the amount of the contributions. Better comparability between countries is obtained by treating social security contributions as taxes, but they are listed under a separate heading so that they can be distinguished in any analysis.

10. The strict dividing line between tax revenues (compulsory unrequited payments to general government or a supranational authority) and non-tax compulsory payments (NTCPs) (payments that are either required or made to other institutions) is clearly defined. However, within the range of different compulsory payments to governments existing across countries, it is not always straightforward in practice to decide whether specific payments are either taxes or NTCPs. For example, compulsory pension savings that are controlled by general government and that accumulate on an individual account earning a market return or a rate that compensates for inflation would at first sight be categorised as NTCPs as opposed to taxes. However, even these payments might still be “unrequited” and therefore classify as taxes instead of NTCPs (for example if these pension savings are not paid out when the taxpayer dies before reaching the pension age and the funds are then used to provide a minimum pension to all taxpayers that are insured). These issues result in the social security revenue figures reported for most countries being based on the premise that all types of compulsory payments to general government are judged to some extent to have a re-distributional element. It should be noted that this conclusion is based on a typically broad interpretation of the term “unrequited” in the tax definition.

11. Social security contributions which are either voluntary or not payable to general government (see §1) are not treated as taxes, though in some countries, as indicated in the country footnotes, there are difficulties in completely eliminating voluntary contributions and certain compulsory payments to the private sector from the revenue figures. Imputed social security contributions are also not treated as taxes.

### ***Fees, user charges and licence fees***

12. Apart from vehicle licence fees, which are universally regarded as taxes, it is not easy to distinguish between those fees and user charges which are to be treated as taxes and those which are not, since, whilst a fee or charge is levied in connection with a specific service or activity, the strength of the link between the fee and the service provided may vary considerably, as may the relation between the amount of the fee and the cost of providing the service. Where the recipient of a service pays a fee clearly related to the cost of providing the service, the levy may be regarded as required and under the definition of §1 would not be considered as a tax. In the following cases, however, a levy could be considered as “unrequited”:

- a) where the charge greatly exceeds the cost of providing the service;
- b) where the payer of the levy is not the receiver of the benefit (e.g., a fee collected from slaughterhouses to finance a service which is provided to farmers);

- c) where government is not providing a specific service in return for the levy which it receives even though a licence may be issued to the payer (e.g., where the government grants a hunting, fishing or shooting licence which is not accompanied by the right to use a specific area of government land);
- d) where benefits are received only by those paying the levy but the benefits received by each individual are not necessarily in proportion to his payments (e.g., a milk marketing levy paid by dairy farmers and used to promote the consumption of milk).
- e) where the payer of the levy cannot opt out from making payments (e.g. public broadcast fees where the payer is obliged to pay the levy although not consuming public broadcast service).

13. In marginal cases, however, the application of the criteria set out in §1 can be particularly difficult. The solution adopted — given the desirability of international uniformity and the relatively small amounts of revenue usually involved — is to follow the predominant practice among tax administrations rather than to allow each country to adopt its own view as to whether such levies are regarded as taxes or as non-tax revenue.<sup>5</sup>

14. A list of the main fees and charges in question and their normal<sup>6</sup> treatment in this publication is as follows:

Non-tax revenues:	Court fees; driving licence fees; harbour fees; passport fees
Taxes within heading 5200	Permission to perform such activities as distributing films; hunting, fishing and shooting; providing entertainment or gambling facilities; selling alcohol or tobacco; permission to own dogs or to use or own motor vehicles or guns; severance taxes

15. In practice, it may not always be possible to isolate tax receipts from non-tax revenue receipts when they are recorded together. If it is estimated that the bulk of the receipts derive from non-tax revenues, the whole amount involved is treated as a non-tax revenue; otherwise, such government receipts are included and classified according to the rules provided in §33 below.

### ***Royalties***

16. The ownership of subsoil assets in the form of deposits of minerals or fossil fuels (coal, oil, or natural gas) depends upon the way in which property rights are defined by law and also on international agreements in the case of deposits below international waters. In some cases, either the ground below which the mineral deposits are located, the deposits themselves or both may belong to a local or central government unit.

17. In such cases, these general government units may grant leases to other institutional units that permit them to extract these deposits over a specified period of time in return for a payment or series of payments. These payments are often described as “royalties” but they are essentially rent that accrues to owners of natural resources in return for putting these assets at the disposal of other units for specified periods of time. The rent may take the form of periodic payments of fixed amounts, irrespective of the rate of extraction, or, more commonly, they may be a function of the quantity, volume, or value of the asset extracted. Enterprises engaged in exploration on government land may make payments to general government units in exchange for the right to undertake test drilling or otherwise investigate the existence and location of subsoil assets. Such payments are also recorded as rents even though no extraction may take place. These payments are therefore classified as non-tax revenues.

18. The same principles apply when other institutional units are granted leases that permit them to fell timber in natural forests on land owned by general government units. These payments are also classified as non-tax revenues.

19. These rents or royalties paid to general government should not be confused with taxes on income and profits, severance taxes, business licenses, or other taxes. If the payments are levied on the profits

from the extraction activity, then they should be classified as taxes on incomes, profits and gains (1000). In addition, any severance payments that are imposed on the extraction of minerals and fossil fuels from reserves owned privately or by another government should be classified as taxes. Payments related to the gross value of production should be classified as other taxes on goods and services (5128). Payments for a license or permit to conduct extraction operations should be classified as taxes on use of goods and on permission to use goods or perform activities (5213).

### ***Fines and penalties***

20. In principle, fines and penalties charged on overdue taxes or penalties imposed for the attempted evasion of taxes should not be recorded as tax revenues. However, it may not be possible to separate payments of fines or other penalties from the revenues from the taxes to which they relate. In this case, the fines and penalties relating to a particular tax are recorded together with the revenues from that tax and fines and penalties paid with revenue from unidentifiable taxes are classified as other taxes in Category 6000. Fines not relating to tax offences (e.g., for parking offences), or not identifiable as relating to tax offences, are also not treated as tax revenues.

## **A.3 Basis of reporting**

### ***Accrual or cash reporting***

21. The data reported in the *Revenue Statistics* publications for recent years are predominantly recorded on an accrual basis for OECD countries, i.e. recorded at the time that the tax liability was created. Further information is provided in the footnotes to the country table in Chapter 5 of the Report.

22. However, data for earlier years and for non-OECD countries are still predominantly recorded on a cash basis, i.e. at the time at which the payment was received by government. Thus, for example, taxes withheld by employers in one year but paid to the government in the following year and taxes due in one year but actually paid in the following year are both included in the receipts of the second year. Corrective transactions, such as refunds, repayments and drawbacks, are deducted from gross revenues of the period in which they are made.

23. Data on tax revenues are recorded without offsets for the administrative expenses connected with tax collection. Similarly, where the proceeds of tax are used to subsidise particular members of the community, the subsidy is not deducted from the yield of the tax, though the tax may be shown net of subsidies in the national records of some countries.

24. As regards fiscal monopolies (heading 5122), only the amount actually transferred to the government is included in government revenues. However, if any expenditures of fiscal monopolies are considered to be government expenditures (e.g., social expenditures undertaken by fiscal monopolies at the direction of the government) they are added back for the purpose of arriving at tax revenue figures (see §66 below).

### ***The distinction between tax and expenditure provisions<sup>7</sup>***

25. Because this publication is concerned only with the revenue side of government operations, no account being taken of the expenditure side, a distinction has to be made between tax and expenditure provisions. Normally there is no difficulty in making this distinction as expenditures are made outside the tax system and the tax accounts and under legislation separate from the tax legislation. In borderline cases, cash flow is used to distinguish between tax provisions and expenditure provisions. Insofar as a provision affects the flow of tax payments from the taxpayer to the government, it is regarded as a tax provision and

is taken into account in the data shown in this publication. A provision which does not affect this flow is seen as an expenditure provision and is disregarded in the data recorded in this publication.

26. Tax allowances, exemptions and deductions against the tax base clearly affect the amount of tax paid to the government and are therefore considered as tax provisions. At the other extreme, those subsidies which cannot be offset against tax liability and which are clearly not connected with the assessment process, do not reduce tax revenues as recorded in this publication. Tax credits are amounts deductible from tax payable (as distinct from deductions from the tax base). Two types of tax credits are distinguished, those (referred to here as wastable tax credits) which are limited to the amount of the tax liability and therefore cannot give rise to a payment by the authorities to the taxpayer, and those (referred to as non-wastable tax credits) which are not so limited, so that the excess of the credit over the tax liability can be paid to the taxpayer.<sup>8</sup> A wastable tax credit, like a tax allowance, clearly affects the amount of tax paid to the government, and is therefore considered as a tax provision. The practice followed for non-wastable tax credits<sup>9</sup> is to distinguish between the “tax expenditure component”,<sup>10</sup> which is that portion of the credit that is used to reduce or eliminate a taxpayer’s liability, and the “transfer component”, which is the portion that exceeds the taxpayer’s liability and is paid to that taxpayer. Reported tax revenues should be reduced by the amount of the tax expenditure component but not by the amount of the transfer component. In addition, the amounts of the tax expenditure and transfer components should be reported as memorandum items in the country tables. Countries that are unable to distinguish between the tax expenditure and transfer components should indicate whether or not the tax revenues have been reduced by the total of these components, and provide any available estimates of the amounts of the two components. Further information is given in Chapter 1 of the Report, which illustrates the effect of alternative treatments of non-wastable tax credits on tax to GDP.

### *Calendar and fiscal years*

27. National authorities whose fiscal years do not correspond to the calendar year show data, where possible, on a calendar year basis to permit maximum comparability with the data of other countries. There remain a few countries where data refer to fiscal years. For these the GDP data used in the comparative tables also correspond to the fiscal years.

## **A.4 General classification criteria**

### *The main classification criteria*

28. The classification of receipts among the main headings (1000, 2000, 3000, 4000, 5000 and 6000) is generally governed by the base on which the tax is levied: 1000 income, profits and capital gains; 2000 and 3000 earnings, payroll or number of employees; 4000 property; 5000 goods and services; 6000 multiple bases, other bases or unidentifiable bases. Where a tax is calculated on more than one base, the receipts are, where possible, split among the various headings (see §33 and §84). The headings 4000 and 5000 cover not only taxes where the tax base is the property, goods or services themselves but also certain related taxes. Thus, taxes on the transfer of property are included in 4400<sup>11</sup> and taxes on the use of goods or on permission to perform activities in 5200. In headings 4000 and 5000 a distinction is made in certain sub-headings between recurrent and non-recurrent taxes: recurrent taxes are defined as those levied at regular intervals (usually annually) and non-recurrent taxes are levied once and for all (see also §48 to §51, §54, §55 and §81 for particular applications of this distinction).

29. Earmarking of a tax for specific purposes does not affect the classification of tax receipts. However, as explained in §40 on the classification of social security contributions, the conferment of an entitlement to social benefits is crucial to the definition of the 2000 main heading.

30. The way that a tax is levied or collected (e.g., by use of stamps) does not affect classification.

### *Classification of taxpayers*

31. In certain sub-headings, distinctions are made between different categories of taxpayers. These distinctions vary from tax to tax:

a) Between individuals and corporations in relation to income and net wealth taxes

The basic distinction is that corporation income taxes, as distinct from individual income taxes, are levied on the corporation as an entity, not on the individuals who own it, and without regard to the personal circumstances of these individuals. The same distinction applies to net wealth taxes on corporations and those on individuals. Taxes paid on the profits of partnerships and the income of institutions, such as life insurance or pension funds, are classified according to the same rule. They are classified as corporate taxes (1200) if they are charged on the partnership or institution as an entity without regard to the personal circumstances of the owners. Otherwise, they are treated as individual taxes (1100). Usually, there is different legislation for the corporation taxes and for the individual taxes.<sup>12</sup> The distinction made here between individuals and corporations does not follow the sector classification between households, enterprises, and so on of the System of National Accounts for income and outlay accounts. The SNA classification requires certain unincorporated businesses<sup>13</sup> to be excluded from the household sector and included with non-financial enterprises and financial institutions. The tax on the profits of these businesses, however, cannot always be separated from the tax on the other income of their owners, or can be separated only on an arbitrary basis. No attempt at this separation is made here and the whole of the individual income tax is shown together without regard to the nature of the income chargeable.

b) Between households and others in relation to taxes on immovable property

Here the distinction is that adopted by the SNA for the production and consumption expenditure accounts. The distinction is between households as consumers (i.e. excluding non-incorporated business) on the one hand and producers on the other hand. However, taxes on dwellings occupied by households, whether paid by owner-occupiers, tenants or landlords, are classified under households. This follows the common distinction made between taxes on domestic property versus taxes on business property. Some countries are not, however, in a position to make this distinction.

c) Between households and others in relation to motor vehicle licences

Here the distinction is between households as consumers on the one hand and producers on the other, as in the production and consumption expenditure accounts of the SNA.

d) Between business and others in relation to the residual taxes (6000)

The distinction is the same as in c) above between producers on the one hand and households as consumers on the other hand. Taxes which are included under the heading 6000 because they involve more than one tax base or because the tax base does not fall within any of the previous categories but which are identifiable as levyable only on producers and not on households are included under "business". The rest of the taxes which are included under the heading 6000 are shown as "other" or non-identified.

### *Surcharges*

32. Receipts from surcharges in respect of particular taxes are usually classified with the receipts from the relevant tax whether or not the surcharge is temporary. If, however, the surcharge has a characteristic which would render it classifiable in a different heading of the OECD list, receipts from the surcharge are classified under that heading separately from the relevant tax.

### *Unidentifiable tax receipts and residual sub-headings*

33. A number of cases arise where taxes cannot be identified as belonging entirely to a heading or sub-heading of the OECD classification and the following practices are applied in such cases:

- a) The heading is known, but it is not known how receipts should be allocated between sub-headings: receipts are classified in the appropriate residual sub-heading (1300, 2400, 4520, 4600, 5128, 5130, 5300 or 6200).
- b) It is known that the bulk of receipts from a group of taxes (usually local taxes) is derived from taxes within a particular heading or sub-heading, but some of the taxes in the group whose amount cannot be precisely ascertained may be classifiable in other headings or sub-headings: receipts are shown in the heading or sub-heading under which most of the receipts fall.
- c) Neither the heading nor sub-heading of a tax (usually local) can be identified: the tax is classified in 6200 unless it is known that it is a tax on business in which case it is classified in 6100.

## **A.5 Commentaries on items of the list**

### *1000 — Taxes on income, profits and capital gains*

34. This heading covers taxes levied on the net income or profits (i.e. gross income minus allowable tax reliefs) of individuals and enterprises. Also covered are taxes levied on the capital gains of individuals and enterprises, and gains from gambling.

35. Included in the heading are:

- a) taxes levied predominantly on income or profits, though partially on other bases. Taxes on various bases which are not predominantly income or profits are classified according to the principles laid down in §33 and §84;
- b) taxes on property, which are levied on a presumed or estimated income as part of an income tax (see also §48(a), (c) and (d));
- c) compulsory payments to social security fund contributions that are levied on income but do not confer an entitlement to social benefits. When such contributions do confer an entitlement to social benefits, they are included in heading 2000 (see §40);
- d) receipts from integrated scheduler income tax systems are classified as a whole in this heading, even though certain of the scheduler taxes may be based upon gross income and may not take into account the personal circumstances of the taxpayer.

36. The main subdivision of this heading is between levies on individuals (1100) and those on corporate enterprises (1200). Under each subdivision a distinction is made between taxes on income and profits (1110 and 1210), and taxes on capital gains (1120 and 1220). If certain receipts cannot be identified as appropriate to either 1100 or 1200, or if in practice this distinction cannot be made (e.g., because there are no reliable data on the recipients of payments from which withholding taxes are deducted) they are classified in 1300 as not-allocable.

### *Treatment of credits under imputation systems*

37. Under imputation systems of corporate income tax, a company's shareholders are wholly or partly relieved of their liability to income tax on dividends paid by the company out of income or profits liable to corporate income tax. In countries with such systems,<sup>14</sup> part of the tax on the company's profits is available to provide relief against the shareholders' own tax liability. The relief to the shareholder takes the form of a tax credit, the amount of which may be less than, equal to, or more than the shareholder's overall tax

liability. If the tax credit exceeds this tax liability the excess may be payable to the shareholder. As this type of tax credit is an integral part of the imputation system of corporate income tax, any payment to the shareholders is treated as a repayment of tax and not as expenditure (compare the treatment of other tax credits described in §26).

38. As the tax credit under imputation systems (even when exceeding tax liability) is to be regarded as a tax provision, the question arises whether it should be deducted from individual income tax receipts (1110) or corporate income tax receipts (1210). In this Report, the full amount of corporate income tax paid is shown under 1210 and no imputed tax is included under 1110. Thus, the full amount of the credit reduces the amount of 1110 whether the credit results in a reduction of personal income tax liability or whether an actual refund is made because the credit exceeds the income tax liability. (Where, however, such tax credits are deducted from corporation tax in respect of dividends paid to corporations the amounts are deducted from the receipts of 1210).

### **1120 and 1220 — Taxes on capital gains**

39. These sub-headings comprise taxes imposed on capital gains, 1120 covering those levied on the gains of individuals and 1220 those levied on the gains of corporate enterprises, where receipts from such taxes can be separately identified. In many countries, this is not the case and the receipts from such taxes are then classified with those from the income tax. Heading 1120 also includes taxes on gains from gambling.

### **2000 — Social security contributions**

40. Classified here are all compulsory payments to general government that confer an entitlement to receive a (contingent) future social benefit. Such payments are usually earmarked to finance social benefits and are often paid to institutions of general government that provide such benefits. However, such earmarking is not part of the definition of social security contributions and is not required for a tax to be classified here. However, conferment of an entitlement is required for a tax to be classified under this heading. So, levies on income or payroll that are earmarked for social security funds but do not confer an entitlement to benefit are excluded from this heading and shown under personal income taxes (1100) or taxes on payroll and workforce (3000). Taxes on other bases, such as goods and services, which are earmarked for social security benefits are not shown here but are classified according to their respective bases because they generally confer no entitlement to social security benefits.

41. Contributions for the following types of social security benefits would, *inter alia*, be included: unemployment insurance benefits and supplements, accident, injury and sickness benefits, old-age, disability and survivors' pensions, family allowances, reimbursements for medical and hospital expenses or provision of hospital or medical services. Contributions may be levied on both employees and employers.

42. Contributions may be based on earnings or payroll ("on a payroll basis") or on net income after deductions and exemptions for personal circumstances ("on an income tax basis"), and the revenues from the two bases should be separately identified if possible. However, where contributions to a general social security scheme are on a payroll basis, but the contributions of particular groups (such as the self-employed) cannot be assessed on this basis and net income is used as a proxy for gross earnings, the receipts may still be classified as being on a payroll basis. In principle, this heading excludes voluntary contributions paid to social security schemes. When separately identifiable these are shown in the memorandum item on the financing of social security benefits. In practice, however, they cannot always be separately identified from compulsory contributions, in which case they are included in this heading.

43. Contributions to social insurance schemes which are not institutions of general government and to other types of insurance schemes, provident funds, pension funds, friendly societies or other saving

schemes are not considered as social security contributions. Provident funds are arrangements under which the contributions of each employee and of the corresponding employer on his/her behalf are kept in a separate account earning interest and withdrawable under specific circumstances. Pension funds are separately organised schemes negotiated between employees and employers and carry provisions for different contributions and benefits, sometimes more directly tied to salary levels and length of service than under social security schemes. When contributions to these schemes are compulsory or quasi-compulsory (e.g., by virtue of agreement with professional and union organisations) they are shown in the memorandum item (refer to Table 5.39 of the Report).

44. Contributions by government employees and by governments in respect of their employees, to social security schemes classified within general government are included in this heading. Contributions to separate schemes for government employees, which can be regarded as replacing general social security schemes, are also regarded as taxes.<sup>15</sup> Where, however, a separate scheme is not seen as replacing a general scheme and has been negotiated between the government, in its role as an employer, and its employees, it is not regarded as social security and contributions to it are not regarded as taxes, even though the scheme may have been established by legislation.

45. This heading excludes “imputed” contributions, which correspond to social benefits paid directly by employers to their employees or former employees or to their representatives (e.g., when employers are legally obliged to pay sickness benefits for a certain period).

46. Contributions are divided into those of employees (2100), employers (2200), and self-employed or non-employed (2300), and then further sub-divided according to the basis on which they are levied. Employees are defined for this purpose as all persons engaged in activities of business units, government bodies, private non-profit institutions, or other paid employment, except the proprietors and their unpaid family members in the case of unincorporated businesses. Members of the armed forces are included, irrespective of the duration and type of their service, if they contribute to social security schemes. The contributions of employers are defined as their payments on account of their employees to social security schemes. Where employees or employers are required to continue the payment of social security contributions when the employee becomes unemployed these contributions, data permitting, are shown in 2100 and 2200 respectively. Accordingly, the sub-heading 2300 is confined to contributions paid by the self-employed and by those outside of the labour force (e.g., disabled or retired individuals).

### ***3000 — Taxes on payroll and workforce***

47. These consist of taxes payable by enterprises assessed either as a proportion of the wages or salaries paid or as a fixed amount per person employed. They do not include compulsory social security contributions paid by employers or any taxes paid by employees themselves out of their wages or salaries

### ***4000 — Taxes on property***

48. This heading covers recurrent and non-recurrent taxes on the use, ownership or transfer of property. These include taxes on immovable property or net wealth, taxes on the change of ownership of property through inheritance or gift and taxes on financial and capital transactions. The following kinds of tax are excluded from this heading:

- a) taxes on capital gains resulting from the sale of a property (1120 or 1220);
- b) taxes on the use of goods or on permission to use goods or perform activities (5200); see §78;
- c) taxes on immovable property levied on the basis of a presumed net income which take into account the personal circumstances of the taxpayer. They are classified as income taxes along with taxes on income and capital gains derived from property (1100);

- d) taxes on the use of property for residence, where the tax is payable by either proprietor or tenant and the amount payable is a function of the user's personal circumstances (pay, dependants, and so on). They are classified as taxes on income (1100);
- e) taxes on building in excess of permitted maximum density, taxes on the enlargement, construction or alteration of certain buildings beyond a permitted value and taxes on building construction. They are classified as taxes on permission to perform activities (5200);
- f) taxes on the use of one's own property for special trading purposes like selling alcohol, tobacco, meat or for exploitation of land resources (e.g., United States severance taxes). They are classified as taxes on permission to perform activities (5200).

#### **4100 — Recurrent taxes on immovable property**

49. This sub-heading covers taxes levied regularly in respect of the use or ownership of immovable property.

- these taxes are levied on land and buildings;
- they can be in the form of a percentage of an assessed property value based on a national rental income, sales price, or capitalised yield; or in terms of other characteristics of real property, (for example, size or location) from which a presumed rent or capital value can be derived.
- such taxes can be levied on proprietors, tenants, or both. They can also be paid by one level of government to another level of government in respect of property under the jurisdiction of the latter.
- debts are not taken into account in the assessment of these taxes, and they differ from taxes on net wealth in this respect.

50. Taxes on immovable property are further sub-divided into those paid by households (4110) and those paid by other entities (4120), according to the criteria set out in §31(b) above.

#### **4200 — Recurrent taxes on net wealth**

51. This sub-heading covers taxes levied regularly (in most cases annually) on net wealth, i.e. taxes on a wide range of movable and immovable property, net of debt. It is sub-divided into taxes paid by individuals (4210) and taxes paid by corporate enterprises (4220) according to the criteria set out in §31(a) above. If separate figures exist for receipts paid by institutions, the tax payments involved are added to those paid by corporations.

#### **4300 — Estate, inheritance and gift taxes**

52. This sub-heading is divided into taxes on estates and inheritances (4310) and taxes on gifts (4320).<sup>16</sup> Estate taxes are charged on the amount of the total estate whereas inheritance taxes are charged on the shares of the individual recipients; in addition the latter may take into account the relationship of the individual recipients to the deceased.

#### **4400 — Taxes on financial and capital transactions**

53. This sub-heading comprises, *inter alia*, taxes on the issue, transfer, purchase and sale of non-financial and financial assets (including foreign exchange or securities), taxes on cheques and other forms of payment, and taxes levied on specific legal transactions such as validation of contracts and the sale of immovable property. The heading does not include:

- a) taxes on the use of goods or property or permission to perform certain activities (5200);
- b) fees paid to cover court charges, charges for birth, marriage or death certificates, which are normally regarded as non-tax revenues (see §12);

- c) taxes on capital gains (1000);
- d) recurrent taxes on immovable property (4100);
- e) recurrent taxes on net wealth (4200);
- f) once-and-for-all levies on property or wealth (4500);
- g) stamp taxes not related to financial and capital transactions
  - i. Stamp taxes on the sale of specific products, such as alcoholic beverages or tobacco (5121);
  - ii. Stamp taxes restricted by law to imported products (5123) or to exported products (5124); or
  - iii. Stamp taxes not falling exclusively on a single category of transaction (6000).

#### ***4500 — Other non-recurrent taxes on property***

54. This sub-heading covers once-and-for-all, as distinct from recurrent, levies on property. It is divided into taxes on net wealth (4510) and other non-recurrent taxes on property (4520). Heading 4510 would include taxes levied to meet emergency expenditures, or for redistribution purposes. Heading 4520 would cover taxes levied to take account of increases in land value due to permission given to develop or provision of additional local facilities by general government, any taxes on the revaluation of capital and once-and-for-all taxes on particular items of property.

#### ***4600 — Other recurrent taxes on property***

55. These rarely exist in OECD member countries, but the heading would include taxes on goods such as cattle, jewellery, windows, and other external signs of wealth.

#### ***5000 — Taxes on goods and services***

56. All taxes and duties levied on the production, extraction, sale, transfer, leasing or delivery of goods, and the rendering of services (5100), or in respect of the use of goods or permission to use goods or to perform activities (5200) are included here. The heading thus covers:

- a) multi-stage cumulative taxes;
- b) general sales taxes — whether levied at manufacture/production, wholesale or retail level;
- c) value-added taxes;
- d) excises;
- e) taxes levied on the import and export of goods;
- f) taxes levied in respect of the use of goods and taxes on permission to use goods, or perform certain activities;
- g) taxes on the extraction, processing or production of minerals and other products.

57. Borderline cases between this heading and heading 4000 (taxes on property) and 6100 (other taxes on business) are referred to in §48, §53 and §80. Residual sub-headings (5300) and (5130) cover tax receipts which cannot be allocated between 5100 and 5200 and between 5110 and 5120, respectively; see §33.

#### ***5100 — Taxes on the production, sale, transfer, leasing and delivery of goods and rendering of services***

58. This sub-heading consists of all taxes, levied on transactions in goods and services on the basis of their intrinsic characteristics (e.g., value, weight of tobacco, strength of alcohol, and so on) as distinct

from taxes imposed on the use of goods, or permission to use goods or perform activities, which fall under 5200.

### **5110 — General taxes on goods and services**

59. This sub-heading includes all taxes, other than import and export duties (5123 and 5124), levied on the production, leasing, transfer, delivery or sales of a wide range of goods and/or the rendering of a wide range of services, irrespective of whether they are domestically produced or imported and irrespective of the stage of production or distribution at which they are levied. It thus covers value-added taxes, sales taxes and multi-stage cumulative taxes. Receipts from border adjustments in respect of such taxes when goods are imported are added to gross receipts for this category, and repayments of such taxes when goods are exported are deducted. These taxes are subdivided into 5111 value-added taxes, 5112 sales taxes, 5113 turnover and other general taxes on goods and services.

60. Borderline cases arise between this heading and taxes on specific goods (5120) when taxes are levied on a large number of goods, for example, the United Kingdom purchase tax (repealed in 1973) and the Japanese commodity tax (repealed in 1988). In conformity with national views, the former United Kingdom purchase tax is classified as a general tax (5112) and the former Japanese commodity tax as excises (5121).

### **5111 — Value-added taxes**

61. All general consumption taxes charged on value-added are classified in this sub-heading, irrespective of the method of deduction and the stages at which the taxes are levied. In practice, all OECD countries with value-added taxes normally allow immediate deduction of taxes on purchases by all but the final consumer and impose tax at all stages. In some countries the heading may include certain taxes, such as those on financial and insurance activities, either because receipts from them cannot be identified separately from those from the value-added tax, or because they are regarded as an integral part of the value-added tax, even though similar taxes in other countries might be classified elsewhere (e.g., 5126 as taxes on services or 4400 as taxes on financial and capital transactions).

### **5112 — Sales taxes**

62. All general taxes levied at one stage only, whether at manufacturing or production, wholesale or retail stage are classified here.

### **5113 — Turnover and other general taxes on goods and services**

63. These are multi-stage cumulative taxes and taxes where elements of consumption taxes are combined with multistage taxes. These taxes are levied each time a transaction takes place without deduction for taxes paid on inputs. Multi-stage taxes can be combined with elements of value-added or sales taxes.

### **5120 — Taxes on specific goods and services**

64. Excises, profits generated and transferred from fiscal monopolies, and customs and imports duties as well as taxes on exports, foreign exchange transactions, investment goods and betting stakes and special taxes on services, which do not form part of a general tax of 5110, are included in this category.

**5121 — Excises**

65. Excises are taxes levied as a product specific unit tax on a predefined limited range of goods. Excises are usually levied at differentiated rates on nonessential or luxury goods, alcoholic beverages, tobacco, and energy. Excises may be imposed at any stage of production or distribution and are usually assessed as a specific charge per unit based on characteristics by reference to the value, weight, strength, or quantity of the product. Included are special taxes on individual products such as sugar, sugar beets, matches, and chocolates; taxes levied at varying rates on a certain range of goods; and taxes levied on tobacco goods, alcoholic drinks, motor fuels, and hydrocarbon oils. If a tax collected principally on imported goods also applies, or would apply, under the same law to comparable domestically produced goods, then the revenue from this tax is classified as arising from excises rather than from import duties. This principle applies even if there is no comparable domestic production or no possibility of such production. Taxes on the use of utilities such as water, electricity, gas, and energy are regarded as excises rather than taxes on specific services (5126). Excises exclude those taxes that are levied as general taxes on goods and services (5110); profits of fiscal monopolies (5122); customs and other import duties (5123); or taxes on exports (5124).

**5122 — Profits of fiscal monopolies**

66. This sub-heading covers that part of the profits of fiscal monopolies which is transferred to general government or which is used to finance any expenditures considered to be government expenditures (see §24). Amounts are shown when they are transferred to general government or used to make expenditures considered to be government expenditures.

67. Fiscal monopolies reflect the exercise of the taxing power of government by the use of monopoly powers. Fiscal monopolies are non-financial public enterprises exercising a monopoly in most cases over the production or distribution of tobacco, alcoholic beverages, salt, matches, playing cards and petroleum or agricultural products (i.e. on the kind of products which are likely to be, alternatively or additionally, subject to the excises of 5121), to raise the government revenues which in other countries are gathered through taxes on dealings in such commodities by private business units. The government monopoly may be at the production stage or, as in the case of government-owned and controlled liquor stores, at the distribution stage.

68. Fiscal monopolies are distinguished from public utilities such as rail transport, electricity, post offices, and other communications, which may enjoy a monopoly or quasi-monopoly position but where the primary purpose is normally to provide basic services rather than to raise revenue for government. Transfers from such other public enterprises to the government are considered as non-tax revenues. The traditional concept of fiscal monopoly is not generally extended to include state lotteries, the profits of which are usually accordingly regarded as non-tax revenues. However, they can be included as tax revenues if the prime reason for their operation is to raise revenues to finance government expenditure. Fiscal monopoly profits are distinguished from export and import monopoly profits (5127) transferred from marketing boards or other enterprises dealing with international trade.

**5123 — Customs and other import duties**

69. Taxes, stamp duties and surcharges restricted by law to imported products are included here. Also included are levies on imported agricultural products which are imposed in member countries of the European Union and amounts paid by certain of these countries under the Monetary Compensation Accounts (MCA) system.<sup>17</sup> Customs duties collected by European Union member states on behalf of the European Union are reported under this heading at the supranational level of government in the country tables (in Chapter 5 of the Report). Excluded here are taxes collected on imports as part of a general tax on goods and services, or an excise applicable to both imported and domestically produced goods.

### **5124 — Taxes on exports**

70. In the 1970s, export duties were levied in Australia, Canada and Portugal as a regular measure and they have been used in Finland for counter-cyclical purposes. Some member countries of the European Union pay, as part of the MCA system, a levy on exports (see note 16 to §69). Where these amounts are identifiable, they are shown in this heading. This heading does not include repayments of general consumption taxes or excises or customs duties on exported goods, which should be deducted from the gross receipts under 5110, 5121 or 5123, as appropriate.

### **5125 — Taxes on investment goods**

71. This sub-heading covers taxes on investment goods, such as machinery. These taxes may be imposed for a number of years or temporarily for counter-cyclical purposes. Taxes on industrial inputs which are also levied on consumers [e.g., the Swedish energy tax which is classified under (5121)] are not included here.

### **5126 — Taxes on specific services**

72. All taxes assessed on the payment for specific services, such as taxes on insurance premiums, banking services, gambling and betting stakes (e.g., from horse races, football pools, lottery tickets), transport, entertainment, restaurant and advertising charges, fall into this category. Taxes on entry to casinos, races, other similar events or venues as well as stamp taxes on specific services are also classified under this heading. Taxes levied on the gross income of companies providing a specific service (e.g. transportation [including airport and other passenger taxes] insurance, banking, entertainment, restaurants, and advertising) are also classified under this heading.

73. Tax revenues from bank levies and payments to deposit insurance and financial stability schemes are also included here:

- Compulsory payments of stability fees, bank levies and deposit insurance should generally be treated as tax revenues where the payments are made to general government or supranational authorities and are allocated to the governments' consolidated or general funds so that the government is free to make immediate use of the money for the purposes that it chooses. This principle would apply regardless of whether the government is promising to make payments to guarantee the banks' customer deposits in some future contingency.
- If the compulsory payments are made to general government and placed in funds that are earmarked to be entirely channelled back to the sector of the economy that comprises the companies that are subject to the payment, they would still generally be treated as tax revenues on the grounds that the funds would be available for the government and would reduce its budget deficit, the fee is unrequited for an individual entity and the amounts raised could be unrelated to any eventual pay out to depositors or expenditure on wider support for the financial sector.
- Payments to made to the smaller long-standing schemes for insuring "retail" deposits, where the payment levels are consistent with the costs of insurance should be classified as fee for service.
- Any payments which involve governments realising the assets of a failed institution or receiving a priority claim on its assets in liquidation in order to fund payments of compensation to customers for their lost deposits would be treated as a fee for a service as opposed to tax revenues.
- Compulsory payments that are made to funds operated outside the government sector and non-state institutions backed by the deposit takers and all payments to voluntary schemes should not be treated as tax revenues.
- Contributions made to the EU Single Resolution Fund are also included here and recorded under the supranational level of government in the country tables.

74. Excluded from this sub-heading are:

- a) taxes on services forming part of a general tax on goods and services (5110);
- b) taxes on electricity, gas and energy (5121 as excises);
- c) taxes on individual gains from gambling (1120 as taxes on capital gains of individuals and non-corporate enterprises) and lump-sum taxes on the transfer of private lotteries or on the permission to set up lotteries (5200);<sup>18</sup>
- d) taxes on cheques and on the issue, transfer or redemption of securities (4400 as taxes on financial and capital transactions);
- e) general taxes on turnover (5113).

### ***5127 — Other taxes on international trade and transactions***

75. This sub-heading covers revenue received by the government from the purchase and sale of foreign exchange at different rates. When the government exercises monopoly powers to extract a margin between the purchase and sales price of foreign exchange, other than to cover administrative costs, the revenue derived constitutes a compulsory levy exacted in indeterminate proportions from both purchaser and seller of foreign exchange. It is the common equivalent of an import duty and export duty levied in a single exchange rate system or of a tax on the sale or purchase of foreign exchange. Like the profits of fiscal monopolies and import or export monopolies transferred to government, it represents the exercise of monopoly powers for tax purposes and is included in tax revenues.

76. The sub-heading covers also the profits of export or import monopolies, which do not however exist in OECD countries, taxes on purchase or sale of foreign exchange, and any other taxes levied specifically on international trade or transactions.

### ***5128 — Other taxes on specific goods and services***

77. This item includes taxes on the extraction of minerals, fossil fuels and other exhaustible resources from deposits owned privately or by another government together with any other unallocable receipts from taxes on specific goods and services. Taxes on the extraction of exhaustible resources are usually a fixed amount per unit of quality or weight, but can be a percentage of value. The taxes are recorded when the resources are extracted. Payments from the extraction of exhaustible resources from deposits owned by the government unit receiving the payment are classified as rent.

### ***5200 — Taxes on use of goods or on permission to use goods or perform activities***

78. This sub-heading covers taxes which are levied in respect of the use of goods as distinct from taxes on the goods themselves. Unlike the latter taxes – reported under 5100 –, they are not assessed on the value of the goods but usually as fixed amounts. Taxes on permission to use goods or to perform activities are also included here, as are pollution taxes not based upon the value of particular goods. It is sometimes difficult to distinguish between compulsory user charges and licence fees which are regarded as taxes and those which are excluded as non-tax revenues. The criteria which are employed are noted in §12–13.

79. Although the sub-heading refers to the “use” of goods, registration of ownership rather than use may be what generates liability to tax, so that the taxes of this heading may apply to the ownership of animals or goods rather than their use (e.g., race horses, dogs and motor vehicles) and may apply even to unusable goods (e.g., unusable motor vehicles or guns).

80. Borderline cases arise with:

- a) taxes on the permission to perform business activities which are levied on a combined income, payroll or turnover base and, accordingly, are classified following the rules in §84;

- b) taxes on the ownership or use of property of headings 4100, 4200 and 4600. The heading 4100 is confined to taxes on the ownership or tenancy of immovable property and – unlike the taxes of 5200 – they are related to the value of the property. The net wealth taxes and taxes on chattels of 4200 and 4600 respectively are confined to the ownership rather than the use of assets, apply to groups of assets rather than particular goods and again are related to the value of the assets.

### ***5210 — Recurrent taxes on use of goods and on permission to use goods or perform activities***

81. The principal characteristic of taxes classified here is that they are levied at regular intervals and that they are usually fixed amounts. The most important item in terms of revenue receipts is vehicle licence taxes. This sub-heading also covers taxes on permission to hunt, shoot, fish or to sell certain products and taxes on the ownership of dogs, broadcast licence fees and taxes on the performance of certain services, provided that they meet the criteria set out in §12–13. The sub-divisions of 5210 are:

- user taxes on motor vehicles paid by households (5211);
- taxes on motor vehicles paid by others (5212); and
- other recurrent taxes (5213). This sub-heading covers business and professional licences paid by enterprises in order to obtain a licence to carry on a particular kind of business or profession when the levies are on a recurring basis. Licences such as taxi and casino licences are included. Dog licences and recurrent general licences for hunting, shooting and fishing where the right to carry out these activities is not granted as part of a normal commercial transaction are also included under this heading. Broadcast licence fees are included when the payer of the levy cannot opt out from making payments for public broadcast if one does not wish to watch or listen to public broadcast services (e.g. by declaring that one does not consume public broadcast services). Specific exemptions (for example, for elderly people) do not change the compulsory nature of the payment.

82. Excluded from sub-heading 5213 are:

- a) licences where the right to carry out such activities is granted as part of a normal commercial transaction (e.g., the granting of the licence is accompanied by the right to use a specific area which is owned by government);
- b) payments relating to the checks carried out by the government on the suitability and or safety of the business premises or equipment, or on the quality or standard of goods or services produced as a condition for granting such a licence. These payments are not unrequited and should be treated as payments for services rendered, unless the amounts charged for the licences are out of all proportion to the costs of the checks carried out by governments.
- c) broadcast licence fees if users can opt out from paying broadcast licence fees in the case that they do not wish to consume these services while not affecting the ability to consume private broadcast services.

### ***5220 — Non-recurrent taxes on use of goods and on permission to use goods or perform activities***

83. This section covers non-recurrent taxes levied on the use of goods or on permission to use goods or perform activities and taxes levied each time goods are used. It includes taxes levied on the emission or discharge into the environment of noxious gases, liquids or other harmful substances.

- Payments for tradable emission permits issued by governments under cap and trade schemes should be recorded here at the time the emissions occur. No revenue should be recorded for permits that governments issue free of charge. The accrual basis of recording means that there

can be a timing difference between the cash being received by government for the permits and the time the emission occurs. In the national accounts, this timing gives rise to a financial liability for government during the period.

- Payments made for the collection and disposal of waste or noxious substances by public authorities should be excluded as they constitute a sale of services to enterprises.

84. Other taxes falling under heading 5200 that are not levied recurrently are also included here. Thus, once-and-for-all payments for permission to sell liquor or tobacco or to set up betting shops are included provided they meet the criteria set out in §12–13.

### **6000 — Other taxes**

85. Taxes levied on a base, or bases, other than those described under headings 1000, 3000, 4000 and 5000, or on bases of which cannot be considered to be related to any one of these headings, are included here. Where taxes are levied on a multiple base and it is possible to estimate the receipts related to each base the separate amounts are included under the appropriate headings. If separate amounts cannot be estimated and it is known that most of the receipts are derived from one base, the whole of the receipts are classified according to that base. Otherwise, they are classified here. Other revenues included here are presumptive taxes not included elsewhere in the classification system, taxes on individuals in the form of a poll tax or capitation tax, stamp taxes not related to financial and capital transactions nor falling exclusively on a single category of transaction, expenditure taxes where personal deductions or exemptions are applied and unidentifiable tax receipts. A subdivision is made between taxes levied wholly or predominantly on business (6100) and those levied on others (6200).

## **A.6 Conciliation with National Accounts**

86. This section of the tables provides a reconciliation between the OECD calculation of total tax revenues and the total of all taxes and social contributions paid to general government as recorded in the country's National Accounts. Where the country is a member of the European Union (EU), the comparison is between the OECD calculation of total tax revenues and the sum of tax revenues and social contributions recorded in the combination of the general government and the institutions of the EU sectors of the National Accounts.

## **A.7 Memorandum item on the financing of social security benefits**

87. In view of the varying relationship between taxation and social security contributions and the cases referred to in §40 to §46, a memorandum item collects together all payments earmarked for social security-type benefits, other than voluntary payments to the private sector. Data are presented as follows (refer Table 5.39 of the Report):

- a) Taxes of 2000 series.
- b) Taxes earmarked for social security benefits.
- c) Voluntary contributions to the government.
- d) Compulsory contributions to the private sector.

Guidance on the breakdown of (a) to (d) above is provided in §40 to §46.

## A.8 Memorandum item on identifiable taxes paid by government

88. Identifiable taxes actually paid by government are presented in a memorandum item classified by the main headings of the OECD classification of taxes. In the vast majority of countries, only social security contributions and payroll taxes paid by government can be identified. These are, however, usually the most important taxes paid by governments (refer to Table 5.40 of the Report).

## A.9 Relation of OECD classification of taxes to national accounting systems

89. A system of national accounts (SNA) seeks to provide a coherent framework for recording and presenting the main flows relating respectively to production, consumption, accumulation and external transactions of a given economic area, usually a country or a major region within a country. Government revenues are an important part of the transactions recorded in SNA. The final version of the 2008 SNA was jointly published by five international organisations: the United Nations, the International Monetary Fund, the European Union, the Organisation for Economic Co-operation and Development, and the World Bank in August 2009. The *System* is a comprehensive, consistent and flexible set of macroeconomic accounts. It is designed for use in countries with market economies, whatever their stage of economic development, and also in countries in transition to market economies. The important parts of the SNA's conceptual framework and its definitions of the various sectors of the economy have been reflected in the OECD's classification of taxes.

90. There are, however, some differences between the OECD classification of taxes and SNA concepts that are listed below. They arise because the aim of the former is to provide the maximum disaggregation of statistical data on what are generally regarded as taxes by tax administrations.

- a) OECD includes compulsory social security contributions paid to general government in total tax revenues. Imputed and voluntary contributions plus those paid to private funds are not treated as taxes (§9 and §11 above);
- b) there are different points of view on whether or not some levies and fees are classified as taxes (§12 and §13 above);
- c) OECD excludes imputed taxes or subsidies resulting from the operation of official multiple exchange rates or from the central bank paying a rate of interest on required reserves that is different from other market rates;
- d) there are differences in the treatment of non-wastable tax credits

91. As noted in §1 and §2, headings 1000 to 6000 of the OECD list of taxes cover all unrequited payments to general government or to a supranational authority, other than compulsory loans and fines. Such unrequited payments including fines, but excluding compulsory loans can be obtained from adding together the following figures in the 2008 SNA

- value-added type taxes (D.211);
- taxes and duties on imports, excluding VAT (D.212);
- export taxes (D.213);
- taxes on products, excluding VAT, import and export taxes (D.214);
- other taxes on production (D.29);
- taxes on income (D.51);
- other current taxes (D.59);
- actual social contributions (D.611 and D613), excluding voluntary contributions and payments to employment-related schemes that are not social security schemes
- capital taxes (D.91).

## A.10 The OECD classification of taxes and the International Monetary Fund (GFS) system

92. The coverage and valuation of tax revenues in the GFS system and the 2008 SNA are very similar. Therefore, the differences between the OECD classification and that of the 2008 SNA (see §90 above) also apply to the GFS. In addition, the International Monetary Fund subdivides the OECD 5000 heading into section IV (Domestic Taxes on Goods and Services) and section V (Taxes on International Trade and Transactions). This reflects the fact that while the latter usually yield insignificant amounts of revenue in OECD countries, this is not the case in many non-OECD countries.

## A.11 Comparison of the OECD classification of taxes with other international classifications

93. The table below describes an item by item comparison of the OECD classification of taxes and the classifications used in the following:

- a) System of National Accounts (2008 SNA);
- b) European System of Accounts (2010 ESA);
- c) IMF Government Finance Statistics Manual (GFSM2014).

94. These comparisons represent those that would be expected to apply in the majority of cases. However in practice some flexibility should be used in their application. This is because in particular cases, countries can adopt varying approaches to the classification of revenues in National Accounts.

	OECD Classification		2008 SNA	2010 ESA	GFSM2014
1000	Taxes on income, profits and capital gains				
	1100	Individuals			
		1110 Income and profits	D51-8.61a	D51A	1111
		1120 Capital gains	D51-8.61c, d	D51C, D	1111
	1200	Corporations			
		1210 Income and profits	D51-8.61b	D51B	1112
		1220 Capital gains	D51-8.61c	D51C	1112
	1300	Unallocable as between 1100 and 1200			1113
2000	Social security contributions				
	2100	Employees	D613-8.85	D613	1211
	2200	Employers	D611-8.83	D611	1212
	2300	Self-employed, non-employed	D613-8.85	D613	1213
	2400	Unallocable as between 2100, 2200 and 2300			1214
3000	Taxes on payroll and workforce		D29-7.97a	D29C	112
4000	Taxes on property				
	4100	Recurrent taxes on immovable property			
		4110 Households	D59-8.63a	D59A	1131
		4120 Other	D29-7.97b	D29A	1131
	4200	Recurrent net wealth taxes			
		4210 Individual	D59-8.63b	D59A	1132
		4220 Corporations	D59-8.63b	D59A	1132
	4300	Estate, inheritance and gift taxes			
		4310 Estate and inheritance taxes	D91-10.207b	D91A	1133
		4320 Gift taxes	D91-10.207b	D91A	1133
	4400	Taxes on financial and capital transactions	D59-7.96d; D29-7.97e	D214B, C	114114; 1161

	4500	Other non-recurrent taxes on property	D91-10.207a	D91B	1135
	4600	Other recurrent taxes on property	D59-8.63c	D59A	1136
5000	Taxes on goods and services				
	5100	Taxes on production, sale and transfer of goods and services			
	5110	General taxes on goods and services			
		5111 Value-added taxes	D211-7.89	D211; D29G	11411
		5112 Sales taxes	D2122-7.94a; D214-7.96a	D21224; D214I	11412
		5113 Turnover and other general taxes on goods and services	D214-7.96a	D214I	11413
	5120	Taxes on specific goods and services			
		5121 Excises	D2122-7.94b; D214-7.96b	D21223; D214A, B, D	1142
		5122 Profits of fiscal monopolies	D214-7.96e	D214J	1143
		5123 Customs and other import duties	D2121-7.93	D2121; D21221, 2	1151
		5124 On exports	D213-7.95a	D214K	1152-4
		5125 On investment goods			
		5126 On specific services	D2122-7.94c; D214- 7.96c	D21225; D214E, F, G, H; D29F	1144; 1156
		5127 Other taxes on international trade and transactions	D2122-7.94d D29-7.95b D29-7.97g D59-8.64d	D21226; D29D; D59E	1153; 1155-6
		5128 Other taxes on specific goods and services			1146
	5130	Unallocable between 5110 and 5120			
	5200	Taxes on use of goods and on permission to use goods or perform activities			
	5210	Recurrent taxes on use of goods and on permission to use goods or perform activities			
		5211 Motor vehicle taxes households	D59-8.64c	D59D	11451
		5212 Motor vehicles taxes others	D29-7.97d	D214D; D29B	11451
		5213 Other recurrent taxes on use of goods and on permission to use goods or perform activities	D29-7.97c, d, f D59- 8.64c	D29B, E, F; D59D	11452
	5220	Non-recurrent taxes on permission to use goods or perform activities			11452
	5300	Unallocable as between 5100 and 5200			
6000	Other taxes				
	6100	Payable solely by business			1161
	6200	Payable by other than business, or unidentifiable	D59-8.64a, b	D59B, C	1162

## A.12 Attribution of tax revenues by sub-sectors of general government

95. The OECD classification requires a breakdown of tax revenues by sub-sectors of government. The definition of each sub-sector and the criteria to be used to attribute tax revenues between these sub-sectors are set out below. They follow the guidance of the 2008 SNA and GFSM 2014.

### *Sub-sectors of general government to be identified*

#### *a) Central government*

96. The central government sub-sector includes all governmental departments, offices, establishments and other bodies which are agencies or instruments of the central authority whose competence extends over the whole territory, with the exception of the administration of social security

funds. Central government therefore has the authority to impose taxes on all resident and non-resident units engaged in economic activities within the country.

*b) State, provincial or regional government*

97. This sub-sector consists of intermediate units of government exercising a competence at a level below that of central government. It includes all such units operating independently of central government in a part of a country's territory encompassing a number of smaller localities, with the exception of the administration of social security funds. In unitary countries, regional governments may be considered to have a separate existence where they have substantial autonomy to raise a significant proportion of their revenues from sources within their control and their officers are independent of external administrative control in the actual operation of the unit's activities.

98. At present, federal countries comprise the majority of cases where revenues attributed to intermediate units of government are identified separately. Colombia and Spain are the only two unitary countries in this position. In the remaining unitary countries, regional revenues are included with those of local governments.

*c) Local government*

99. This sub-sector includes all other units of government exercising an independent competence in part of the territory of a country, with the exception of the administration of social security funds. It encompasses various urban and/or rural jurisdictions (e.g., local authorities, municipalities, cities, boroughs, districts).

*d) Social security funds*

100. Social security funds form a separate sub-sector of general government. The social security sub-sector is defined in the 2008 SNA by the following extracts from paragraphs 4.124 to 4.126 and 4.147:

"Social security schemes are social insurance schemes covering the community as a whole or large section of the community that are imposed and controlled by government units. The schemes cover a wide variety of programmes, providing benefits in cash or in kind for old age, invalidity or death, survivors, sickness and maternity, work injury, unemployment, family allowance, health care, etc. There is not necessarily a direct link between the amount of the contribution paid by an individual and the benefits he or she may receive." (Paragraph 4.124).

"When social security schemes are separately organised from the other activities of government units and hold their assets and liabilities separately from the latter and engage in financial transactions on their own account they qualify as institutional units that are described as social security funds." (Paragraph 4.125).

"The amounts raised, and paid out, in social security contributions and benefits may be deliberately varied in order to achieve objectives of government policy that have no direct connection with the concept of social security as a scheme to provide social benefits to members of the community. They may be raised or lowered in order to influence the level of aggregate demand in the economy, for example. Nevertheless, so long as they remain separately constituted funds, they must be treated as separate institutional units in the SNA. (Paragraph 4.126).

"The social security funds sub-sector (of general government) consists of the social security funds operating at all levels of government. Such funds are social insurance schemes covering the community as a whole or large section of the community that are imposed by government units." (Paragraph 4.147).

101. This definition of social security funds is followed in the OECD classification with the two following exceptions which are excluded

- Schemes imposed by government and operated by bodies outside the general government sector, as defined in §3 of this manual; and
- Schemes to which all contributions are voluntary.

### *Supranational authorities*

102. This sub-sector covers the revenue-raising operations of supra-national authorities within a country. In practice, the only relevant supranational authority in the OECD area is that of the institutions of the European Union (EU). Tax revenues collected by member countries and paid to the EU are included in the *Revenue Statistics* at the supranational level of government. Income taxes and social security contributions collected by European Institutions and paid by European civil servants who are resident of EU member countries should not be included.

### *Criteria to be used for the attribution of tax revenues*

103. When a government collects taxes and pays them over in whole or in part to other governments, it is necessary to determine whether the revenues should be considered to be those of the collecting government which it distributes to others as grants, or those of the beneficiary governments which the collecting government receives and passes on only as their agent. The criteria to be used in the attribution of revenues are set out in §104 to §107 which replicate paragraphs 3.70 to 3.73 from the 2008 SNA.

104. In general, a tax is attributed to the government unit that

- a) exercises the authority to impose the tax (either as a principal or through the delegated authority of the principal),
- b) has final discretion to set and vary the rate of the tax.

105. Where an amount is collected by one government for and on behalf of another government, and the latter government has the authority to impose the tax, and set and vary its rate, then the former is acting as an agent for the latter and the tax is reassigned. Any amount retained by the collecting government as a collection charge should be treated as a payment for a service. Any other amount retained by the collecting government, such as under a tax-sharing arrangement, should be treated as a current grant. If the collecting government was delegated the authority to set and vary the rate, then the amount collected should be treated as tax revenue of this government.

106. Where different governments jointly and equally set the rate of a tax and jointly and equally decide on the distribution of the proceeds, with no individual government having ultimate overriding authority, then the tax revenues are attributed to each government according to its respective share of the proceeds. If an arrangement allows one government unit to exercise ultimate overriding authority, then all of the tax revenue is attributed to that unit.

107. There may also be the circumstance where a tax is imposed under the constitutional or other authority of one government, but other governments individually set the tax rate in their jurisdictions. The proceeds of the tax generated in each respective government's jurisdiction are attributed as tax revenues of that government.

108. The levies paid by the member states of the EU take the form specific levies which include

- a) custom duties and levies on agricultural goods (5123),
- b) gross monetary compensation accounts (5123 if relating to imports and 5124 if relating to exports);
- c) contributions to the Single Resolution Fund (5126); and
- d) Steel, coal, sugar and milk levies (5128).

109. The custom duties collected by member states on behalf of the EU are recorded

- on a gross of collection fee basis;
- using figures adjusted so that duties are shown on a "final destination" as opposed to a "country of first entry" basis where such adjustments can be made. These adjustments concern in particular duties collected at important (sea) ports. Although the EU duties are collected by the authorities of

the country of first entry, when possible these duties should be excluded from the revenue of the collecting country and be included in the revenue of the country of final destination

110. These are the specific EU levies that most clearly conform to the attribution criterion described in §102 above. Consequently, these amounts are footnoted as a memorandum item to the EU member state country tables (in Chapter 5) and are shown as supranational revenues against each of the tax headings identified in §108.

## Notes

<sup>1</sup> References in this OECD Interpretative Guide to Sections or Parts of “this Report” refer to OECD (2025), *Revenue Statistics 2025*, OECD Publishing, Paris.

<sup>2</sup> All references to SNA are to the 2008 edition.

<sup>3</sup> See section A.12 of this guide for a discussion of the concept of agency capacity.

<sup>4</sup> It is usually possible to identify amounts of social security contributions and payroll taxes, but not other taxes paid by government.

<sup>5</sup> If, however, a levy which is considered as non-tax revenue by most countries is regarded as a tax – or raises substantial revenue – in one or more countries, the amounts collected are footnoted at the end of the relevant country tables, even though the amounts are not included in total tax revenues.

<sup>6</sup> Names, however, can frequently be misleading. For example, though a passport fee would normally be considered a non-tax revenue, if a supplementary levy on passports (as is the case in Portugal) were imposed in order to raise substantial amounts of revenue relative to the cost of providing the passport, the levy would be regarded as a tax under 5200.

<sup>7</sup> A more detailed explanation of this distinction can be found in the special feature, “Current issues in reporting tax revenues”, in the 2001 edition of *Revenue Statistics*.

<sup>8</sup> Sometimes the terms “non-refundable” and “refundable” are used, but it may be considered illogical to talk of “refundable” when nothing has been paid.

<sup>9</sup> A different treatment, however, is accorded to non-wastable tax credits under imputation systems of corporate income tax (§37–39).

<sup>10</sup> This is not strictly a true tax expenditure in the formal sense. Such tax expenditures require identification of a benchmark tax system for each country or, preferably, a common international benchmark. In practice it has not been possible to reach agreement on a common international benchmark.

<sup>11</sup> Unless based on the profit made on a sale, in which case they would be classified as capital gains taxes under 1120 or 1220.

<sup>12</sup> In some countries the same legislation applies to both individual and corporate enterprises for particular taxes on income. However, the receipts from such taxes are usually allocable between individuals and enterprises and can therefore be shown in the appropriate sub-heading.

<sup>13</sup>For example, "... sufficiently self-contained and independent that they behave in the same way as corporations... (including) keeping a complete set of accounts" (2008 SNA, section 4.44).

<sup>14</sup>In Canada – a country also referred to as having an imputation system – the (wastable) tax credit for the shareholder is in respect of domestic corporation tax deemed to have been paid whether or not a corporation tax liability has arisen. As there is no integral connection between the corporation tax liability and the credit given against income tax under such systems, these credits for dividends are treated, along with other tax credits, on the lines described in §26.

<sup>15</sup>This may also apply where a scheme for government employees existed prior to the introduction of a general social security scheme.

<sup>16</sup>In the 2008 SNA, these are regarded as capital transfers and not as taxes (see section A.8).

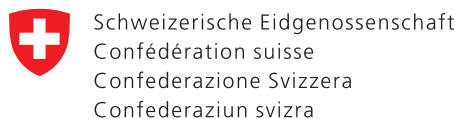
<sup>17</sup>This is the system by which the European Union adjusts for differences between the exchange rates used to determine prices under the Common Market Agricultural Policy and actual exchange rates. Payments under the system may relate to imports or exports and where these amounts are separately identifiable they are shown under the appropriate heading (5123 or 5124). In this Report, these amounts are shown gross (i.e. without deducting any subsidies paid out under the MCA system).

<sup>18</sup>Transfers of profits of State lotteries are regarded as non-tax revenues (see also §68).

# Revenue Statistics in Latin America and the Caribbean 2026

1990-2024

This report compiles comparable tax revenue statistics over the period 1990-2024 for 29 Latin American and Caribbean (LAC) countries. It provides harmonised data on the level and structure of tax revenues based on the OECD classification of taxes, thereby enabling comparison of national tax systems on a consistent basis, both across the region and with other economies globally. The report includes a special feature on revenues from non-renewable natural resources in the LAC region in 2024 and 2025. The publication is jointly undertaken by the OECD Centre for Tax Policy and Administration, the OECD Development Centre, the Inter-American Center of Tax Administrations (CIAT), the Economic Commission for Latin America and the Caribbean (UN-ECLAC) and the Inter-American Development Bank (IDB).



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